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United Nations

Fund of the United Nations Environment Programme

Financial report and audited financial statements

for the biennium ended 31 December 2003 and

Report of the Board of Auditors

General Assembly
Official Records
Fifty-ninth Session
Supplement No. 5F (A/59/5/Add.6)

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Note

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Letters of transmittal

31 March 2004

I have the honour to transmit the financial report and accounts of the United Nations Environment Programme, including associated trust funds and other related accounts for the biennium ended 31 December 2003, which I hereby approve.

The financial statements of the United Nations Environment Programme for the biennium ended 31 December 2003 have been prepared in accordance with financial rule 106.10 of the United Nations and financial rule 213.3 of the United Nations Environment Programme.

A summary of significant accounting policies applied in the preparation of these statements is included as notes to the financial statements. These notes provide additional information and clarifications on the financial activities undertaken by the organization during the period covered by these statements for which the Secretary-General has administrative responsibility.

Copies of these statements are made available to both the Advisory Committee on Administrative and Budgetary Questions and the Board of Auditors.

(*Signed*) Klaus **Töpfer**
Executive Director
United Nations Environment Programme

The Chairman of the Board of Auditors
United Nations
New York

9 July 2004

I have the honour to transmit to you the financial statements of the Fund of the United Nations Environment Programme for the biennium ended 31 December 2003, which were submitted by the Executive Director. These statements have been examined by the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts, including an audit opinion thereon.

(*Signed*) Shauket A. **Fakie**
Auditor-General of the Republic of South Africa and
Chairman, United Nations Board of Auditors

The President of the General Assembly of the United Nations
New York

Chapter I

Financial report for the biennium ended 31 December 2003

Introduction

1. The Executive Director has the honour to submit herewith the financial report, together with the accounts, of the Fund of the United Nations Environment Programme (UNEP) including associated trust funds, and the related accounts for the biennium ended 31 December 2003. The accounts consist of 14 statements supported by 6 schedules and notes to the financial statements. These accounts were transmitted to the Board of Auditors on 31 March 2004.

2. As prescribed by financial regulation 1.2 of the United Nations, the financial period of the Organization consists of two consecutive calendar years, the first one being an even year. The interim accounts for the first year, ended 31 December 2002, of the biennium 2002-2003 were made available to the Governing Council at its twenty-second session. The Board of Auditors conducted an interim audit on these accounts and did not report to the Advisory Committee on Administrative and Budgetary Questions any situations which should be brought to the attention of Member States.

3. Comparative figures for the biennium 2000-2001 as appropriate, have been reflected in the financial statements. The length of the financial report has been kept to the minimum, in accordance with United Nations guidelines.

4. The financial statements and schedules, as well as the notes thereon, are an integral part of the financial report.

Levels of appropriations, allocations/allotments, expenditures and commitments

5. The Governing Council, in its decision 21/31 of 9 February 2001, approved appropriations for the Environment Fund for the biennium 2002-2003 of $100 million for the programme of work, $5 million for the programme reserve and $14.88 million for the support budget.

6. Total appropriations, allocations/allotments and expenditures for the biennium ended 31 December 2003 were as follows (in thousands of United States dollars):

	Appropriations for 2002-2003	*Allocations issued for 2002-2003*	*Expenditures for 2002-2003*	*Unexpended appropriations for 2002-2003*	*Unexpended allocations for 2002-2003*
Environment Fund programme of work	100 000	100 000	96 787	3 213	3 213
Environment Fund programme reserve	5 000	5 000	2 922	2 078	2 078
Environment Fund support budget	14 876	11 904	10 256	4 620	1 648
Total	**119 876**	**116 904**	**109 965**	**9 911**	**6 939**

Chapter II
Report of the Board of Auditors

Summary

The Board of Auditors has reviewed the operations of the Fund of the United Nations Environment Programme (UNEP) at the headquarters in Nairobi and its six regional offices. The Board has also audited the financial statements of the Fund of UNEP for the period from 1 January 2002 to 31 December 2003.

The Board's main findings are as follows:

(a) Unliquidated obligations in the amount of $1.08 million pertaining to the biennium ended 31 December 2001 were still outstanding as at 31 December 2003;

(b) Travel advances granted during the years 2001 and 2002 in an aggregate amount of $227,226 remained unliquidated as at 31 December 2003;

(c) Some $56.04 million of advances to implementing partners remained unliquidated as at 31 December 2003, despite completion or near completion of projects financed;

(d) Non-expendable property which had been approved by the local Property Survey Board was not disclosed in the notes to the financial statements as "pending write-off".

The Board made recommendations to establish and review obligations in accordance with the United Nations regulations; recover outstanding advances paid to staff members and "other persons"; enforce the terms of agreement in respect of the timely liquidation of the advances to implementing agencies; and disclose in the notes to the financial statements the amount of non-expendable property "pending write-off".

A list of the Board's recommendations is provided in paragraph 9 of the present report.

A. Introduction

1. The Board of Auditors has audited the financial statements and reviewed the operations of the United Nations Environment Programme (UNEP) for the period from 1 January 2002 to 31 December 2003, in accordance with General Assembly resolution 74 (I) of 7 December 1946 and article XIV of the Financial Rules of UNEP. The audit has been conducted in conformity with article VII of the Financial Regulations and Rules of the United Nations and the annex thereto, the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency and the International Standards on Auditing. Those standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the financial statements for the period from 1 January 2002 to 31 December 2003 had been incurred for the purposes approved by the General Assembly; whether income and expenditures had been properly classified and recorded in accordance with the Financial Regulations and Rules; and whether the financial statements of UNEP presented fairly the financial position as at 31 December 2003 and the results of its operations for the period then ended. The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent the Board considered necessary to form an opinion on the financial statements.

3. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under United Nations financial regulation 7.5. The reviews included the efficiency of the internal financial controls, programme management and, in general, the administration and management of UNEP. The audit was carried out at UNEP headquarters in Nairobi and at the six regional offices, for Europe, Asia and the Pacific, Latin America and the Caribbean, West Asia, Africa and North America.

4. The Board continued its practice of reporting the results of specific audits to the Administration through management letters containing observations and recommendations. The practice allowed an ongoing dialogue with the Administration.

5. The present report covers matters which, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations and conclusions were discussed with the Administration, whose views have been appropriately reflected in the report.

6. A summary of the Board's main recommendations is provided in paragraph 9 below. The detailed findings and recommendations are reported in paragraphs 11 to 75.

1. Previous recommendations not fully implemented

Biennium ended 31 December 1999[1]

7. In accordance with section A, paragraph 7, of General Assembly resolution 51/225 of 3 April 1997, the Board has reviewed measures taken by the Administration to implement the recommendations made in its report for the biennium ended 31 December 1999. The Board noted that of the five recommendations, four (80 per cent) were fully implemented. The remaining recommendation (20 per cent), which was under implementation, pertained to inactive projects which were still open as at 31 December 1999.[2] The same recommendation was reiterated in the report of the Board for the biennium 2000-2001.[3] As at 31 December 2003 however, only 54 of the 106 inactive projects as at 31 December 2001 remained open.

Biennium ended 31 December 2001[4]

8. In accordance with General Assembly resolution 48/216 B of 23 December 1993, the Board also reviewed the measures taken by the Administration to implement the recommendations made in its report for the biennium ended 31 December 2001. Details of the action taken and the comments of the Board are included in the report and have been summarized in the annex to the present chapter. Out of a total of eight recommendations, five (63 per cent) were implemented and three (37 per cent) were under implementation.

2. Main recommendations

9. **The Board's main recommendations are that the Administration:**

(a) **Establish and review obligations in accordance with financial rules 105.7 and 105.9 and the United Nations system accounting standards (para. 23 below);**

(b) **Recover through payroll deductions, advances pertaining to staff members and take immediate action to account properly for advances paid to "other persons" (para. 36 below);**

(c) **Enforce the terms of agreement in respect of the timely liquidation of advances to implementing agencies (para. 39 below); and**

(d) **Disclose in the notes to the financial statements the amount of non-expendable property "pending write-offs" (para. 42 below).**

10. The Board's other recommendations are presented in paragraphs 46, 48, 51, 55, 60, 62, 68, 70, and 74.

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[1] See *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 5F* (A/55/5/Add.6), chap. II.

[2] Ibid., para. 25.

[3] *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 5F* (A/57/5/Add.6), chap. II, para. 44.

[4] See *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 5F* (A/57/5/Add.6), chap. II.

B. Financial issues

1. Financial overview

11. The financial statements of UNEP cover the major funds — the Environment Fund, general trust funds, the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer, Technical Cooperation Trust Funds and other trust funds. Table 1 below shows the key financial figures for the bienniums 2000-2001 and 2002-2003.

Table 1
Key financial figures of the funds of the United Nations Environment Programme (all funds summary) for the bienniums 2000-2001 and 2002-2003
(Thousands of United States dollars)

	Environment Fund		*General trust funds*		*Technical Cooperation Trust Funds*		*Junior Professional Officers*		*Special Account for Programme Support Costs*		*Earmarked contributions*		*Other*	
	2000-2001	*2002-2003*	*2000-2001*	*2002-2003*	*2000-2001*	*2002-2003*	*2000-2001*	*2002-2003*	*2000-2001*	*2002-2003*	*2000-2001*	*2003-2003*	*2000-2001*	*2002-2003*
Total income	95 097	98 787	100 568	93 169	109 926	170 138	5 189	4 846	14 262	19 244	25 425	53 460	1 745	1 803
Total expenditures	106 334	109 966	76 090	101 765	68 468	116 664	5 079	5 287	16 378	16 676	18 661	39 209	1 487	2 026
Total assets	57 815	40 532	114 095	96 858	92 831	152 588	4 059	3 322	4 219	6 902	20 023	38 246	2 619	2 134
Total liabilities	33 049	23 833	27 388	22 432	25 348	36 213	554	539	560	1 351	4 204	7 621	254	178
Reserves and fund balances	24 766	16 699	86 707	74 426	67 483	116 375	3 505	2 783	3 659	5 551	15 819	30 625	2 365	1 956
Major accounts														
Voluntary contributions	84 742	95 868	93 950	87 024	105 219	164 776	4 866	4 583	-	-	24 752	53 037	1 391	1 501
Staff and other personnel costs	49 054	63 309	34 157	47 441	21 928	37 887	4 432	4 601	14 260	15 685	4 448	8 818	137	342
Cash and term deposits	33 916	7 335	83 211	70 331	72 258	117 122	3 015	3 317	1 702	6 881	14 431	30 720	1 789	1 698
Voluntary pledges receivable	2 038	537	21 148	18 039	-	491	-	-	-	-	916	2 739	-	-
Inter-fund receivable	11 380	21 291	4 341	221	3 523	137	1 011	3	2 510	-	1 622	1 857	793	433
Inter-fund payable	-	-	14 567	7 421	13 221	23 510	341	264	-	107	195	463	80	41
Reserve for obligations	13 620	9 603	8 276	11 142	9 473	8 446	196	197	452	983	3 482	4 685	155	123
Cumulative surplus	14 766	6 699	86 707	74 426	67 483	116 375	3 505	2 783	1 659	3 551	15 819	30 625	860	413

12. In terms of the results of operations for the biennium 2002-2003, the Environment Fund reported a total income of $98.79 million against expenditures of $109.97 million, showing a net shortfall of $11.18 million (11 per cent), as compared with a net shortfall of income over expenditures of $11.23 million in the

biennium 2000-2001. Voluntary contributions increased from $84.74 million in the biennium 2000-2001 to $95.87 million (13 per cent) in the biennium 2002-2003.

13. The general trust funds showed a shortfall of income relative to expenditure of $8.59 million for the biennium 2002-2003, compared to a net excess of $24.48 million for 2000-2001. This was brought about by the decrease in total income from $100.57 million in 2000-2001 to $93.17 million in 2002-2003 (7.37 per cent) and an increase in expenditures of $25.67 million (34 per cent) over the 2000-2001 expenditures of $76.09 million.

14. The total income reported in the biennium 2002-2003 under the Technical Cooperation Trust Funds increased to $170.14 million, from $109.92 million in the previous biennium. This included a significant increase of $59.5 million (56.6 per cent) in voluntary contributions, from $105.2 million in the biennium 2000-2001 to $164.8 million in the current biennium. For both bienniums, the reported income sufficiently covered the expenditures; and for the biennium 2002-2003, the reported excess of income over expenditures amounted to $53.47 million.

15. The Multilateral Fund (table 2) reported a net excess of income over expenditures of $16.15 million for the biennium 2002-2003, compared with a net shortfall of income relative to expenditures of $32.24 million for the biennium 2000-2001. Voluntary contributions increased by $6.1 million, from $277.7 million in 2000-2001 to $283.8 million in 2002-2003 (2.2 per cent). Advances to implementing partners showed a decrease of 11 per cent, from $217.07 million in 2000-2001 to $193.00 million in 2002-2003.

Table 2
Key financial figures of the United Nations Environment Programme (Multilateral Fund) for the bienniums 2000-2001 and 2002-2003
(Thousands of United States dollars)

	2000-2001	*2002-2003*
Total income	321 212	314 569
Total expenditures	353 454	298 414
Total assets	548 710	564 515
Total liabilities	2 372	1 825
Reserves and fund balances	546 337	562 689
Major accounts		
Voluntary contributions	277 720	283 822
Staff and other personnel costs	3 849	5 064
Cash and term deposits	96 205	73 537
Voluntary pledges receivable	139 764	163 567
Inter-fund receivable	-	7 277
Inter-fund payable	274	-
Reserve for obligations	170	354
Cumulative surplus	**546 337**	**562 689**

Programme support cost

16. The Board reviewed the programme support income from the Multilateral Fund to determine whether the rate charged was adequate to recover the administrative and technical costs in carrying out projects/activities under the Fund. UNEP is both an implementing agency and a treasurer of the Multilateral Fund.

17. The Administration informed the Board that, since 1991, UNEP had been performing the function of treasurer on a pro bono basis. Over the past 12 years, the treasury functions had become more complex. As the Multilateral Fund became larger, the Administration introduced a contribution mechanism employing innovative and sophisticated financial instruments and methods. These factors had contributed to the workload of UNEP/the United Nations Office at Nairobi well beyond the normal operations of a United Nations trust fund. UNEP had had to deploy additional human resources in order to fulfil its role as treasurer. The total resources of the Multilateral Fund were 64 per cent more than the combined amount of all other funds being managed by UNEP. The Administration informed the Board that, starting in September 2003, it had been paid $301,000 annually for one year of treasury services, following a request of the Executive Director to the Chairman of the Executive Committee of the Multilateral Fund. Further, the Administration informed the Board that, in April 2004, the fee for services had been increased to $500,000 annually for a period of five years.

18. Most projects allocated to UNEP in its capacity as an implementing agency were of low value (up to $50,000 per project) and rather labour intensive. The overhead costs of UNEP tended to be comparatively high and in most instances exceeded the standard United Nations programme support charge of 13 per cent. The costs of providing administrative services for these small projects were proportionately much higher than those incurred on a large project. The programme support cost approved by the Executive Committee amounted to $428,116, or 8 per cent of total project cost of $5,351,450. The Administration informed the Board that the programme support cost would be considered by the Executive Committee at its 43rd meeting in July 2004.

2. United Nations system accounting standards

19. The Board assessed the extent to which the financial statements of UNEP for the biennium 2002-2003 conformed to the United Nations system accounting standards. The review indicated that the financial statements were consistent with the standards except that: (a) unliquidated obligations aggregating to $1.08 million pertaining to the biennium ended 31 December 2001 still remained on the books as at 31 December 2003 (paras. 20-21); (b) Multilateral Fund expenditures of $20.3 million incurred in respect of the period 1991-2001 were reported in the current biennium, instead of as prior-period adjustments (paras. 25-26); (c) fund transfers from the Multilateral Fund aggregating to $4 million were recorded in the Technical Cooperation Trust Fund as income in the current biennium, instead of as prior-period adjustments (paras. 27-28); and (d) voluntary pledges receivable amounting to $86.3 million were long outstanding (paras. 30-32).

Unliquidated obligations

20. Unliquidated obligations aggregating to $1.08 million pertaining to the biennium ended 31 December 2001 still remained on the books as at 31 December

2003. Of this amount, a total of $565,258 was earmarked for various projects for which no charges had been made since the obligations were established.

21. The Administration informed the Board that it was making progress in closing unliquidated obligations relating to prior financial periods.

22. The Board noted that UNEP had raised obligations in 2003 totalling $212,708, although the corresponding purchase orders were only approved in 2004. The Board was concerned that inappropriate obligating documents were raised simply to reserve funds at year-end.

23. **The Administration agreed with the Board's recommendation that it establish and review obligations in accordance with financial rules 105.7 and 105.9 and the United Nations system accounting standards.**

Prior-period adjustments

24. United Nations Financial Rule 106.3 provides that "unless otherwise directed by the Under-Secretary-General for Management or by the particular terms governing the operations of a trust fund or a special account, all financial transactions shall be recorded in the accounts on an accrual basis in compliance with the United Nations system accounting standards".

25. An amount of $20.03 million, out of the total of $290.17 million incurred in expenditures for the biennium 2002-2003, under the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer was related to adjustment made in respect of the period 1991-2001. The adjustment was a result of reconciliation of the records maintained by UNEP and the Fund's secretariat. UNEP recorded this adjustment as expenditure relating to the current biennium instead of reflecting it as prior period adjustment.

26. The adjustment was explained in a footnote to the financial statements of the Multilateral Fund which states that "for easy monitoring of the expenditures reported by the major implementing agencies, the Treasurer adopted the practice of recording any changes reported by these agencies against previous period(s) expenditures, as part of the current period transactions".

27. UNEP made an adjustment, as at 31 December 2002, in the revenue account under the Technical Cooperation Trust Fund for "UNEP implementation of the Multilateral Fund activities" (Fund IML) amounting to $1.8 million. The adjustment pertained to the fund transfer from the Multilateral Fund to Fund IML, approved by the Executive Committee during its 23rd meeting, that should have been taken up in 1998. The Administration informed the Board that this amount was erroneously posted in the books of the Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer (Fund MPL). The adjustment made, however, was credited to the income account in 2002, instead of being recorded as prior-period adjustment.

28. Similarly, a fund transfer from the Multilateral Fund to Fund IML, amounting to $2.2 million, approved by the Executive Committee in 2001 was recorded as income in 2002, instead of prior-period adjustment.

29. The Administration informed the Board that there had been no change in the way these expenditures relating to previous years had been recorded in the past. **The Administration agreed, however, to seek approval of this practice from the Executive Committee.**

Voluntary pledges receivable

30. Voluntary pledges amounting to $86.3 million and $.04 million from convention and non-convention sources, respectively, were long outstanding. They included a pledge receivable pertaining to the Multilateral Fund of $73.07 million which had been outstanding for more than five years.

31. Paragraph 33 of the United Nations system accounting standards provides, among other things, that "in the interest of prudent financial management, provision may be made as appropriate where the collection of the income so recognized is considered doubtful. In specific cases, where the pledge is deemed uncollectible, write-off action will be required."

32. The Administration informed the Board that the amount of $86.3 million pertained to pledges for trust funds which involved the share of a party or parties for a budget convention that had been approved by Governments. That amount would be written off with the approval of the Conference of Parties concerned. Long-outstanding non-convention pledges of $.04 million would be forwarded to the Executive Director for write-off. The Administration informed the Board that it had already taken action on the matter.

Travel

33. Travel advances granted during the years 2001 and 2002 in an aggregate amount of $227,226 remained unliquidated as at 31 December 2003. Similarly, travel advances granted in 2003 totalling $168,976 remained unliquidated as at 31 December 2003, although the travel had been completed for periods ranging from one month to five months.

34. Section 11.1 of administrative instruction ST/AI/2000/20 of 22 December 2000 provides that staff members shall, within two calendar weeks after completion of travel, submit a completed travel reimbursement claim. The Board, however, noted that UNEP, in line with a Memorandum by the Chief of the Division of Administrative Services of the United Nations Office at Nairobi, had permitted an extension of up to 60 days in order to give staff members additional time to complete their travel claims. Failure to account for the advance within the extended period would result in recovery without prior notice.

35. As at 25 March 2004, travel advances amounting to $140,046 had been outstanding for more than 20 months. Of this amount, $57,238 (41 per cent) pertained to staff members, while $82,208 pertained to "other persons". The Board is concerned about the recoverability of advances due from "other persons", since their assignment with the United Nations is temporary in nature.

36. **The Administration agreed with the Board's recommendation that it recover, through payroll deductions, advances pertaining to staff members and that it take immediate action to account properly for advances paid to "other persons".**

Advances to implementing agencies

37. Under the terms of agreement, UNEP grants advances to implementing agencies. The same agreement provides that implementing agencies should report their expenditures to UNEP quarterly, and annually by 31 January.

38. The Board noted that, as at 31 December 2003, some $56.04 million of these advances remained unliquidated, despite completion or near completion of the projects financed. For instance, out of the advances amounting to $17.02 million made in September 2001 to the United Nations Development Programme (UNDP) from the Multilateral Fund, only $6.11 million had been liquidated. Another advance was granted to UNDP in January 2002 in the amount of $12.49 million, but, as at 31 December 2003, no liquidation had been made. Similarly, as at the date of audit, the World Bank had not liquidated advances amounting to $22.79 million made to it in April 2002.

39. **The Administration agreed with the Board's recommendation that it enforce the terms of agreement in respect of the timely liquidation of the advances to implementing agencies.**

3. Presentation and disclosure of financial statements

40. In accordance with paragraph 12 of General Assembly resolution 55/220 A, the Board of Auditors, in conjunction with the Secretary-General and the executive heads of the funds and programmes of the United Nations, continued to evaluate what financial information should be presented in annexes to the statements in accordance with the United Nations system accounting standards.

41. The notes to the 2002-2003 financial statements did not include disclosure on non-expendable property "pending write-offs", amounting to $1.2 million, which had been approved by the Local Property Survey Board for disposal.

42. **The Administration agreed with the Board's recommendation that it disclose in the notes to the financial statements the amount of non-expendable property "pending write-off". The Administration informed the Board that it would take steps to ensure that non-expendable property was correctly categorized in future financial statements.**

4. Financial management and control

43. The UNEP Regional Office for Europe rents its office premises at the International Environment House in Geneva from a local landlord. The arrangement is covered by a rental contract dated 3 July 1998, which has been amended over the past three years.

44. The Regional Office for Europe represented the other UNEP agencies and offices occupying the premises. The landlord expressed its wish to have one contracting party in the building management negotiations.

45. The rent was agreed at $332,044 annually, payable at the rate of $82,770 every quarter. The proportionate share for the UNEP Regional Office for Europe for the first and second quarters of 2002 was only $31,309. However, the amount obligated for the period was $121,000, to accommodate the proportionate rent of the other offices.

46. **The Administration agreed with the Board's recommendation that it promptly allocate and recover the charges in respect of rents paid by the UNEP Regional Office for Europe on behalf of the other offices. The Administration informed the Board that it had already requested the other office in the building to obligate annually the necessary funds for rental charges.**

47. At the UNEP Regional Office for West Asia, disbursement vouchers were not prepared and approved in respect of petty cash expenses. This was not in keeping with the established guidelines on the use of the petty cash fund, which require that all payments must be supported by disbursement vouchers duly signed by the appropriate certifying officer and must be supported by available receipts.

48. **The Administration informed the Board that it has already established a mechanism to comply with the established guidelines on the maintenance of the petty cash fund.**

49. United Nations financial rule 105.4 provides that "all commitments, obligations, and expenditures require at least two authorizing signatures, in either conventional or electronic form. All commitments, obligations, and expenditures must first be signed ('certified') by duly designated certifying officers (rule 105.5). Following certification, duly designated approving officers (rule 105.6) must then sign to 'approve' the establishment of obligations and the recording of expenditures in the accounts and the processing of payments".

50. In the UNEP Regional Office for North America, the Regional Director both certifies and approves the financial transaction, although authority was only granted to the Director to sign as certifying officer. In these circumstances, there is inadequate segregation of duties, since the same person performs the functions of both certifying and approving officer.

51. **The Administration agreed with the Board's recommendation and has confirmed (i) the delegation of authority to the Regional Director of the UNEP Regional Office for North America to sign as approving officer and for the Deputy Regional Director to sign as alternate approving officer; and (ii) the appointment of the Administrative Assistant as the certifying officer for the Regional Office for North America.**

5. Write-off of receivables

52. The Administration reported the write-off of accounts receivable amounting to $4,698.62 for the biennium 2002-2003.

6. Ex gratia payments

53. The Administration informed the Board that no ex gratia payments were made during the biennium 2002-2003.

C. Management issues

1. Integrated Accounting and Budgeting System

54. At the UNEP Regional Office for Latin America and the Caribbean, the Integrated Accounting and Budgeting System allowed different levels of access for each individual. Nevertheless, all personnel in the Administration Division could access all the system menu/modules. This has created the risk of data manipulation.

55. **The Administration agreed with the Board's recommendation that it formulate and enforce guidelines to enhance security with regard to access to the Integrated Accounting and Budgeting System, in order to maintain data integrity.**

2. Results-based budgeting

56. The concept of results-based budgeting is aimed at strengthening the existing programme planning, budgeting, and evaluation framework and processes of United Nations agencies.

57. Results-based budgeting requires that, in the implementation of the programme/mandates of every United Nations agency, the objectives, expected accomplishment, indicators of achievement, external factors and outputs be clearly defined. The expected results should be specific and measurable, attainable and realistic, time-based and related to the objectives.

58. The work plan of the UNEP Regional Office for North America contained expected accomplishments which did not correspond to the objectives of that regional office; most of the activities were not time-bound; and performance indicators were not defined.

59. The Administration informed the Board that some of the staff of the Regional Office for North America had undertaken training on results-based budgeting. However, the nature of the core mandate of the regional office had often made it difficult for them to translate all activities into precise, measurable outputs.

60. **The Administration agreed with the Board's recommendation that it fully integrate the requirements of results-based budgeting in the preparation of future work plans.**

3. Non-expendable property

61. At UNEP headquarters, the summary statement of inventory showed a closing value of $10,211,513 as at 31 December 2003. This did not reconcile with the physical inventory report, which reflected a closing value of $974,157, resulting in a discrepancy of $9,237,356. The discrepancy was due to the lack of financial value of most of the items in the inventory report.

62. **The Administration agreed with the Board's recommendation that it update the property and inventory control records, with emphasis on the financial value of each item, and reconcile these records with the summary statement of inventory.**

4. Consultancy services

63. During its interim audits conducted in the biennium 2002-2003, the Board raised certain issues with the Administration in respect of consultancy services.

64. At the Regional Office for Europe, there were six consultancy contracts in which time frames to accomplish each task, including output and delivery dates, were not clearly defined, contrary to administrative instruction (ST/AI/1999/7), which states that the terms of reference shall include tangible and measurable outputs of the work assignment, realistic delivery dates and details as to how work must be delivered.

65. In three contracts reviewed, the instalment payments were not supported with progress accomplishment reports on the work assignment, as required. Without the progress accomplishment reports, there was no basis to confirm that work performed by the consultant was commensurate with the amount paid.

66. All consultants covered by the Board's review were rated "excellent", despite delays in the delivery of outputs in two cases. The Administration explained that it rated the quality of the final output and not the process to produce the output. The Administration agreed, however, that delays should have been taken into account in the evaluation of the consultants' performance.

67. During the biennium 2002-2003, UNEP headquarters signed 27 contracts after the effective date. Also in 17 instances the contracts were not signed by either contracting party. This was contrary to paragraph 15 of administrative instruction ST/AI/296 and paragraph 14 of administrative instruction ST/AI/295, both dated 19 November 1982, which provide that no individual may commence work as a consultant/individual contractor until the contract or agreement has been duly approved and signed on behalf of both the United Nations and the individual in question. The Board was concerned that payments were made to consultants without the required approval or evidence that the consultants had agreed to the terms of the contract.

68. **The Administration agreed with the Board's recommendation that it (i) establish delivery dates on consultancy contracts; (ii) require consultants to submit progress reports and proof of accomplishments on completed phases as the basis for determining the amount to be paid; and (iii) ensure that both parties sign contracts prior to the effective dates.**

Contribution from donor countries

69. An amount of $970,126 was earmarked for the Nairobi River Basin project, phase II, of the UNEP Regional Office for Africa. The costing of the project took into consideration a pledge of $200,000 from a donor, despite the absence of a written commitment. This was not consistent with the condition approved by the UNEP Governing Council that estimates of future resources should take into account contributions formally pledged, or paid by supporting organizations and non-government sources. In view of the insufficiency of funds, some of the programmed deliverables were not realized.

70. **The Administration agreed with the Board's recommendation that it ensure that firm commitments from interested contributors are obtained before a project is started.**

5. Staff training

71. The Board reviewed the staff training at UNEP and was pleased to note that the Administration had taken steps to develop a policy, which would be reviewed by the Training Steering Committee by June 2004.

6. Information and communication technology

72. Because of the broad range and geographical breadth of its activities, the UNEP Regional Office for Asia and the Pacific recognized that it had to develop its information and communication technology (ICT) plans and projects within the common framework to meet its specific needs. The Regional Office relies on the Economic and Social Commission for Asia and the Pacific (ESCAP) and the United Nations Office at Nairobi for information and communication technology support.

73. The UNEP Regional Office for Asia and the Pacific had no internal information and communication technology group to ensure that its office strategies were aligned with its overall business requirements. Also, it had no policy on the acquisition and maintenance of information technology hardware. Out of 42 personal computers, one third was declared obsolete and was already with the Property Unit for disposal.

74. **The Board recommends that the Administration develop and implement: (i) an information and communication technology strategic policy; and (ii) policies on the acquisition and maintenance of information and communication technology.** The Administration informed the Board that the recommendation would be implemented in the context of the Office of Internal Oversight Services (OIOS) audit report on UNEP information technology management.

7. Cases of fraud and presumptive fraud

75. The Administration reported that no fraud or presumptive fraud had been committed during the biennium.

D. Acknowledgement

76. The Board wishes to express its appreciation for the cooperation and assistance extended to the auditors by the Executive Director, his officers and members of their staff.

(*Signed*) Shauket A. **Fakie**
Auditor-General, Republic of South Africa

(*Signed*) Guillermo N. **Carague**
Chairman, Philippine Commission on Audit

(*Signed*) François **Logerot**
First President, Court of Accounts, France

9 July 2004

Note: The members of the Board of Auditors have signed only the original English version of the report.

Annex

Summary of status of implementation of recommendations for the biennium 2000-2001[a]

Topic	*Implemented*	*Under implementation*	*Not implemented*	*Total*
Investment in the cash pool	para. 21			1
Bank reconciliation	para. 25			1
Programme management	para. 36			1
Approval of projects	para. 41			1
Closure of inactive projects		para. 44		1
Environment issues		para. 48		1
Administrative arrangement with the United Nations Office at Geneva		para. 50		1
Regional office financial monitoring and reporting	para. 53			1
Total				
Number	**5**	**3**	**0**	**8**
Percentage	**63**	**37**	**0**	**100**

[a] See *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 5F* (A/57/5/Add.6), chap. II.

Chapter III
Audit opinion

We have audited the accompanying financial statements. comprising statements I to XIV of the United Nations Environment Programme; schedules 3.1, 4.1 to 4.3, 5.1 and 6.1; and the supporting notes for the biennium from 1 January 2002 to 31 December 2003. These financial statements are the responsibility of the Executive Director. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency and with the International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement. An audit includes examining, on a test basis and as considered by the Board of Auditors to be necessary in the circumstances, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Executive Director, as well as an evaluation of the overall financial statement presentation. We believe that our audit provides a reasonable basis for the audit opinion.

In our opinion, these financial statements present fairly, in all material respects, the financial position as at 31 December 2003 and the results of operations and cash flows for the period then ended, in accordance with the United Nations Environment Programme stated accounting policies, set out in note 2 to the financial statements, which were applied on a basis consistent with that of the preceding financial period.

Furthermore, in our opinion, the transactions of the United Nations Environment Programme that have come to our notice or that we have tested as part of our audit have been, in all significant respects, in accordance with the Financial Regulations and legislative authority.

In accordance with article VII of the Financial Regulations, we have also issued a long-form report on our audit of the financial statements of the United Nations Environment Programme.

(*Signed*) Shauket A. **Fakie**
Auditor-General, Republic of South Africa

(*Signed*) Guillermo N. **Carague**
Chairman, Philippine Commission on Audit

(*Signed*) François **Logerot**
First President, Court of Accounts, France

9 July 2004

Note: The members of the Board of Auditors have signed only the original English version of the audit opinion.

Chapter IV
Certification of the financial statements

31 March 2004

I certify that the appended financial statements of the United Nations Environment Programme, including the statements of the associated trust funds and other related accounts, numbered I to XIV are correct.

(*Signed*) Klaus **Töpfer**
Executive Director
United Nations Environment Programme

Chapter V

Financial statements for the biennium ended 31 December 2003

Statement I

United Nations Environment Programme All Funds Summary (Thousands of United States dollars)	Environment Fund	General Trust Funds	Technical Cooperation Trust Funds	Junior Professional officers	Special Account for Programme Support Costs	Earmarked Contributions	Other	All funds eliminations	Total all funds	
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2002-2003 ended 31 December 2003									**2003**	**2001**
Income										
Voluntary contributions	95 868	87 024	164 776	4 583	-	53 037	1 501	-	406 789	314 921
Interest income	1 486	5 293	5 319	263	726	366	135	-	13 578	16 639
Programme support income	-	-	-	-	18 136	-	-	(17 060)	1 076	879
Miscellaneous income	1 433	862	43	-	382	57	11	-	2 788	6 691
Royalties	-	-	-	-	-	-	51	-	51	3
Sale of publications	-	-	-	-	-	-	105	-	105	116
Total income	98 787	93 159	170 138	4 846	19 244	53 460	1 803	(17 060)	424 387	339 249
Expenditure										
Staff and other personnel costs	63 309	47 441	37 687	4 601	15 685	8 818	342	-	178 083	128 417
Contractual services	16 856	15 000	44 910	-	564	15 637	206	-	93 173	62 405
Travel	7 795	4 904	6 216	120	104	2 229	56	-	21 424	16 034
Operating expenses	14 455	19 859	19 832	-	302	10 286	516	-	65 260	61 712
Acquisitions	7 541	2 878	4 295	-	21	987	471	-	16 193	10 509
Fellowships, grants and contributions	-	-	-	-	-	-	-	-	-	58
Programme support costs	-	11 683	3 524	566	-	1 252	35	(17 060)	-	-
UNEP Sasakawa Prize	-	-	-	-	-	-	400	-	400	400
Total Expenditure	109 956	101 765	116 664	5 287	16 676	39 209	2 026	(17 060)	374 533	279 535
Excess/(shortfall) of income over expenditure	(11 179)	(8 596)	53 474	(441)	2 568	14 251	(223)	-	49 854	59 714
Transfer from/(to) United Nations Office At Nairobi and other funds	986	-	-	-	(19)	-	-	-	967	(93)
Refunds to donors	-	(83)	(142)	(168)	-	(48)	-	-	(441)	(229)
Transfer to/(from) Operating Reserve/Endowment Fund	-	-	-	-	-	-	(45)	-	(45)	470
Prior period adjustments	(443)	(3 896)	(4 523)	(110)	(771)	499	(179)	-	(9 423)	(1 587)
Net excess/(shortfall) of income over expenditure	(10 636)	(12 575)	48 809	(719)	1 778	14 702	(447)	-	40 912	58 275
Provisional savings on or cancellation of prior periods' obligations	2 599	294	83	(3)	114	104	-	-	3 191	4 103
Reserves and fund balances, beginning of period	14 796	86 707	67 483	3 505	1 659	15 819	860	-	190 709	128 420
Reserves and fund balances, end of period	6 859	74 426	116 375	2 783	3 551	30 625	413	-	234 872	190 799
Financial reserves/Endowment Fund, beginning of period	10 000	-	-	-	2 000	-	1 505	-	13 505	11 476
Financial reserves/Endowment Fund, end of period	10 000	-	-	-	2 000	-	1 543	-	13 543	11 505

Statement II

United Nations Environment Programme All Funds Summary (Thousands of United States dollars)	Environment Fund	General Trust Funds	Technical Cooperation Trust Funds	Junior Professional officers	Special Account for Programme Support Costs	Earmarked Contributions	Other	All funds eliminations	Total all funds	
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2002										
Assets									2002	2001
Cash and term deposits	7 335	70 331	117 122	3 317	6 881	30 720	1 698	-	237 404	210 322
Interfund receivable	21 291	221	137	3	-	1 857	433	(23 942)	-	-
Voluntary pledges receivable	537	18 039	491	-	-	2 739	-	-	21 806	24 102
Other accounts receivable	9 534	8 219	34 668	2	21	2 312	3	-	54 779	32 978
Inventory	-	-	-	-	-	-	-	-	-	17
Advances provided to implementing agencies	1 148	-	-	-	-	-	-	-	1 148	2 407
Deferred charges	687	48	150	-	-	618	-	-	1 503	653
Total assets	40 532	96 858	152 588	3 322	6 902	38 246	2 134	(23 942)	316 640	270 479
Liabilities										
Interfund payable	-	7 421	23 510	264	107	483	41	(23 942)	7 864	3 223
Other accounts payable	12 492	2 073	4 257	78	261	2 367	14	-	21 542	14 139
Other liabilities	1 246	-	-	-	-	-	-	-	1 246	675
Reserve for obligations	9 603	11 142	8 446	197	983	4 685	123	-	35 179	35 653
Advances provided by implementing agencies	437	-	-	-	-	-	-	-	437	10 889
Deferred credits	55	1 796	-	-	-	106	-	-	1 957	1 596
Total liabilities	23 833	22 432	36 213	539	1 351	7 621	178	(23 942)	68 225	66 175
Reserves and fund balances										
Financial reserves	10 000	-	-	-	2 000	-	1 543	-	13 543	13 535
Cumulative surplus	6 699	74 426	116 375	2 783	3 551	30 625	413	-	234 872	190 799
Total reserves and fund balances	16 699	74 426	116 375	2 783	5 551	30 625	1 956	-	248 415	204 304
Total liabilities, reserves and fund balances	40 532	96 858	152 588	3 322	6 902	38 246	2 134	(23 942)	316 640	270 479

Statement III

United Nations Environment Programme All Funds Summary (Thousands of United States dollars)	Environment Fund	General Trust Funds	Technical Cooperation Trust Funds	Junior Professional officers	Special Account for Programme Support Costs	Earmarked Contributions	Other	All funds eliminations	Total all funds	
Combined statement of cash flows									**2003**	**2001**
for the biennium 2002-2003 ended 31 December 2003										
Cash flows from operating activities										
Net excess/(shortfall) of income over expenditure	(10 636)	(12 575)	48 909	(719)	1 778	14 702	(447)	-	40 912	58 275
(Increase)/decrease in										
Voluntary pledges receivable	1 501	3 109	(491)	-	-	(1 823)	-	-	-	18 984
Accounts receivable	(2 016)	(2 865)	(17 667)	27	(18)	741	(1)	-	(21 801)	(3 691)
Inventory	-	-	-	-	-	-	17	-	17	(17)
Deferred charges	(129)	(6)	(121)	3	3	(618)	18	-	(850)	706
Increase/(decrease) in										
Other accounts payable	4 824	(904)	1 602	(25)	153	1 758	(6)	-	7 402	814
Other liabilities	397	5	-	88	-	81	-	-	571	553
Reserve for obligations	(4 018)	2 666	(1 027)	1	532	1 203	(31)	-	(474)	8 482
Less: interest income	(1 486)	(5 263)	(5 319)	(263)	(726)	(366)	(135)	-	(13 578)	(16 639)
Net cash from operating activities	(11 565)	(15 653)	25 786	(888)	1 722	15 679	(585)	-	14 495	57 249
Cash flows from investing and financing activities										
(Increase)/decrease in net advances provided to/by implementing agencies	(9 193)	-	-	-	-	-	-	-	(9 193)	6 005
(Increase)/decrease in interfund receivable/(payable)	(9 912)	(3 025)	13 676	930	2 617	35	321	-	4 642	(37 298)
Increase/(decrease) in deferred credits	34	221	-	-	-	106	-	-	361	(22 126)
Plus: interest income	1 486	5 263	5 319	263	726	366	135	-	13 578	16 639
Net cash flow from investing and financing activities	(17 585)	2 479	18 995	1 193	3 343	507	456	-	9 388	(36 780)
Cash flow from other sources										
Provisional savings on or cancellation of prior periods' obligations	2 569	294	83	(3)	114	104	-	-	3 161	4 133
Transfers from/to Operating reserve/Endowment fund	-	-	-	-	-	-	38	-	38	(470)
Net cash flow from other sources	2 569	294	83	(3)	114	104	38	-	3 199	3 633
Net increase/(decrease) in cash and term deposits	(26 581)	(12 880)	44 864	302	5 179	16 289	(91)	-	27 082	34 102
Cash and term deposits, beginning of period	33 916	83 211	72 258	3 015	1 702	14 431	1 789	-	210 322	176 220
Cash and term deposits, end of period	7 335	70 331	117 122	3 317	6 881	30 720	1 698	-	237 404	210 322

Schedule 3.1

Environment Fund

Convertible and non-convertible cash, bank deposits and investments

as at 31 December 2003

(United States dollars)

	Reference	Book value	Market value	Profit/loss (unrealized)
Environment Fund	Statement IV			
Cash at banks		5 610 760		
Investment pool for Offices away from Headquarters (OAH)	a	1 653 029	1 652 521	(508)
NCC Russian roubles	b	71 440		
Total		7 335 229		
UNEP trust funds and other accounts				
Cash at banks		4 868 036		
Investment pool for Offices away from Headquarters (OAH)	a	223 275 307	223 206 649	(68 658)
Investment outside pool for OAH (CITES)		2 085 154		
Total		230 028 497		
General Trust Funds	Statement V	70 330 934		
Technical Co-operation Trust Funds	Statement VII	117 121 921		
Junior Professional Officers Programme	Statement VIII	3 317 274		
Sasakawa Environment Prize	Statement IX	1 656 446		
Special Account for Programme Support	Statement X	6 881 496		
Earmarked Contributions	Statement XI	30 720 426		
Total		230 028 497		
UNEP Non-convertible trust funds				
Jamaican dollars	Statement XIII	41 064		
Total		41 064		
Total UNEP		237 404 790		
Multilateral fund	Statement VI			
Cash at banks		951 278		
Investment pool for Offices away from Headquarters (OAH)	a	72 585 926	72 563 605	(22 321)
Total		73 537 204		

a/ All investments system-wide are placed in a joint investment pool for all Offices away from Headquarters (OAH). Treasury, UNHQ, is solely responsible for the investment policy and participating offices are only responsible for their own cash flow/liquidity planning. Treasury, UNHQ, invest in different securities, with varying due dates and interest rates. Hence, it is not practical to indicate due dates and interest rates against the investment pool for OAH.

b/ US$71,439.72 held in a United States dollar denominated bank account with Vneshconombank, Russia, which is convertible under certain prescribed conditions.

Environment Fund

Statement of income and expenditure and changes in reserves and fund balances for the biennium 2002-2003 ended 31 December 2003

(United States dollars)

	Reference	2003	2001
Income			
Voluntary contributions	Sch 4.1	95 867 976	84 742 550
Interest income		1 485 712	4 181 075
Miscellaneous income		1 432 981	6 173 693
Total income		98 786 669	95 097 318
Expenditure			
Staff and other personnel costs		63 308 574	49 054 553
Contractual services		16 855 604	18 862 278
Travel		7 795 441	7 440 132
Operating expenses		14 464 932	25 697 585
Acquisitions		7 540 761	5 279 108
Total Expenditure		109 965 312	106 333 656
Excess/(shortfall) of income over expenditure		(11 178 643)	(11 236 338)
Transfer from/(to) United Nations Office At Nairobi and other funds		986 447	-
Prior period adjustments	Note 9	(442 799)	(390)
Net excess/(shortfall) of income over expenditure		(10 634 995)	(11 236 728)
Provisional savings on or cancellation of prior periods' obligations		2 569 382	1 731 700
Reserves and fund balances, beginning of period		14 766 037	24 271 065
Reserves and fund balances, end of period		6 700 424	14 766 037
Financial reserves, beginning of period		10 000 000	10 000 000
Financial reserves, end of period		10 000 000	10 000 000

Statement of assets, liabilities, reserves and fund balances as at 31 December 2003

Assets			
Cash and term deposits	Sch 3.1	7 335 229	33 915 822
Interfund receivable	Note 6	21 291 368	11 379 531
Voluntary pledges receivable	Sch 4.1	537 328	2 038 174
Other accounts receivable	Note 5 (a)	9 533 888	7 516 235
Advances provided to implementing agencies		1 148 319	2 406 843
Deferred charges	Note 5 (c)	687 352	558 188
Total assets		40 533 484	57 814 793
Liabilities			
Other accounts payable	Note 5 (b)	12 492 189	7 669 551
Other liabilities		1 246 173	849 122
Reserve for obligations	Sch 4.2	9 602 503	13 620 184
Advances provided by implementing agencies		436 989	10 888 599
Deferred credits		55 226	21 300
Total liabilities		23 833 080	33 048 756
Reserves and fund balances			
Financial reserves		10 000 000	10 000 000
Cumulative surplus		6 700 424	14 766 037
Total reserves and fund balances		16 700 424	24 766 037
Total liabilities, reserves and fund balances		40 533 484	57 814 793

Environment Fund

Schedule 4.1

Status of Contributions as at 31 December 2003

(United States Dollars)

Countries/Organizations	Unpaid pledges as at 1 January 2002	prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
Albania	-	-	1 200	-	1 200	-	1 200	-
Algeria	-	-	20 000	-	20 000	-	20 000	-
Andorra	-	-	19 782	-	19 782	-	19 782	-
Antigua and Barbuda	-	-	1 200	-	1 200	-	1 200	-
Argentina	-	-	12 000	-	12 000	-	12 000	-
Australia	-	-	874 125	-	874 125	-	874 125	-
Austria	-	-	693 417	-	693 417	-	693 417	-
Azerbaijan	-	-	3 800	-	3 800	-	-	3 800
Bahamas	-	-	800	-	800	1 182	800	-
Bahrain	-	-	5 481	-	5 481	-	2 731	2 750
Bangladesh	2 550	-	5 100	-	5 100	-	5 100	2 550
Barbados	-	-	10 000	-	10 000	-	10 000	-
Belarus	-	11 300	15 020	-	15 020	-	26 320	-
Belgium	-	(26 460)	508 044	-	508 044	-	481 584	-
Benin	-	-	9 998	-	9 998	-	-	9 998
Bhutan	4 019	-	3 800	-	3 800	-	3 264	3 388
Bodoman, Bill	-	-	100	-	100	-	100	-
Botswana	-	-	15 792	-	15 792	-	15 792	-
Brazil	-	6 000	-	-	-	-	6 000	-
Brunei Darussalam	-	-	9 980	-	9 980	-	9 980	-
Bulgaria	-	-	6 000	-	6 000	-	6 000	-
Burkina Faso	-	-	1 200	-	1 200	-	-	1 200
Burundi	4 000	-	-	-	-	-	4 000	-
Cameroon	-	-	12 400	-	12 400	-	-	12 400
Canada	-	-	3 418 910	-	3 418 910	-	3 418 910	-
Cambodia	1 500	-	1 470	-	1 470	-	1 500	1 470
Cape Verde	-	-	1 200	-	1 200	-	-	1 200
Central African Republic	-	-	600	-	600	-	584	6
Chile	-	-	10 000	-	10 000	-	10 000	-
China	-	-	387 274	-	387 274	-	387 274	-
Colombia	-	10 000	74 000	-	74 000	-	70 370	13 630
Comoros	-	-	400	-	400	-	-	400
Costa Rica	-	-	10 890	-	10 890	-	10 890	-
Cote d'Ivoire	-	-	7 200	-	7 200	-	-	7 200
Croatia	-	-	36 000	-	36 000	-	36 000	-
Cuba	-	-	12 000	-	12 000	-	6 000	6 000
Cyprus	-	-	2 000	-	2 000	-	2 000	-
Czech Republic	-	-	289 604	-	289 604	-	289 604	-
Democratic Republic of the Congo	6 000	-	-	-	-	-	6 000	-
Denmark	-	-	4 620 948	-	4 620 948	-	4 620 948	-
Egypt	-	-	9 000	-	9 000	-	-	9 000
El Salvador	-	-	2 400	-	2 400	-	2 400	-
Equatorial Guinea	6 000	-	-	-	-	-	6 000	-
Eritrea	-	-	600	-	600	-	600	-
Estonia	-	-	6 000	-	6 000	-	6 000	-
Fiji	-	-	9 224	-	9 224	4 600	9 224	-
Finland	-	-	5 905 836	-	5 905 836	-	5 905 836	-
France	-	-	4 838 782	12 607	4 851 389	-	4 851 389	-
Gambia	-	-	2 000	-	2 000	-	-	2 000
Germany	-	-	10 875 589	-	10 875 589	-	10 875 589	-
Ghana	10 000	-	2 980	-	2 980	-	12 980	-
Greece	-	-	200 007	-	200 007	-	200 007	-
Guatemala	-	-	3 800	-	3 800	-	-	3 800
Guinea	-	-	1 800	-	1 800	-	1 800	-
Haiti	-	-	1 857	-	1 857	-	1 857	-
Hungary	-	-	140 200	-	140 200	-	140 200	-
Iceland	-	18 000	40 000	-	40 000	-	58 000	-
India	100 962	-	200 000	-	200 000	-	201 737	99 225
Indonesia	-	45 000	30 000	-	30 000	-	74 951	49
Iran (Islamic Republic of)	-	-	60 000	-	60 000	-	60 000	-
Ireland	-	-	630 989	-	630 989	-	630 989	-
Israel	-	-	32 000	-	32 000	-	32 000	-
Italy	1 982 124	-	4 881 840	-	4 881 840	-	6 563 964	-
Jamaica	-	-	17 042	-	17 042	-	17 042	-
Japan	-	-	4 100 000	-	4 100 000	-	4 100 000	-
Japan UNEP Foundation (JUF)	-	-	92 586	-	92 586	-	92 586	-
Kenya	46 681	-	30 000	-	30 000	-	56 802	19 879
Kyrgyzstan	-	-	700	-	700	-	-	700
Rep of Korea	-	-	200 000	-	200 000	-	200 000	-
Kuwait	-	-	400 000	-	400 000	-	400 000	-
Lao People's Democratic Republic	-	-	4 000	-	4 000	-	4 000	-
Latvia	-	-	11 800	-	11 800	-	11 800	-
Lebanon	-	-	4 800	-	4 800	-	-	4 800
Liechtenstein	-	-	7 100	-	7 100	-	7 100	-
Lithuania	-	-	7 200	-	7 200	-	7 200	-
Lesotho	-	-	10 000	-	10 000	-	10 000	-
Luxembourg	-	-	220 708	-	220 708	-	220 708	-
Madagascar	-	-	9 970	-	9 970	-	9 970	-
Malawi	-	-	616	-	616	-	603	13
Maldives	-	-	3 000	-	3 000	-	3 000	-
Malta	-	-	9 000	-	9 000	-	9 000	-
Mauritania	18 000	-	-	-	-	-	12 000	6 000
Mauritius	-	-	9 416	-	9 416	-	9 416	-
Mexico	31 337	-	200 000	-	200 000	-	184 391	66 946
Micronesia	-	-	600	-	600	-	600	-
Monaco	-	-	22 000	-	22 000	-	22 000	-
Mongolia	-	-	1 998	-	1 998	-	1 998	-
Morocco	-	-	7 975	-	7 975	-	7 975	-
Mozambique	20 000	-	1 200	-	1 200	-	12 400	8 800
Myanmar	-	-	2 000	-	2 000	-	2 000	-
Nepal	-	-	4 000	-	4 000	-	4 000	-
Netherlands	-	-	9 343 982	-	9 343 982	-	9 343 982	-
New Zealand	-	-	291 600	-	291 600	-	145 800	145 800
Niger	5 000	-	1 200	-	1 200	-	-	6 200

Environment Fund Schedule 4.1

Status of Contributions as at 31 December 2003

(United States Dollars)

Countries/Organizations	Unpaid pledges as at 1 January 2002	prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
Norway	-	-	4 129 263	-	4 129 263	-	4 129 263	-
Oman	-	-	10 000	-	10 000	-	10 000	-
Pakistan	-	-	10 000	-	10 000	-	10 000	-
Panama	-	-	10 000	-	10 000	-	10 000	-
Philippines	4 378	-	18 982	-	18 982	-	13 887	9 491
Poland	63 000	-	100 000	-	100 000	-	100 000	63 000
Portugal		-	160 000	-	160 000	-	160 000	-
Republic of Moldova	1 000	-	1 200	-	1 200	-	-	2 200
Romania		-	30 000	-	30 000	-	30 000	-
Russian Federation	-	-	1 000 000	-	1 000 000	-	1 000 000	-
Rwanda	-	-	600	-	600	-	600	-
San Marino	-	-	2 400	-	2 400	-	2 400	-
Saint Kitts and Nevis	-	-	1 200	-	1 200	-	1 200	-
Saint Lucia	-	-	1 200	-	1 200	-	1 200	-
Saudi Arabia	-	-	151 303	-	151 303	-	151 303	-
Siemens Munchen Perfesh	-	-	2 722	-	2 722	-	2 722	-
Sierra Leone	-	-	2 157	-	2 157	-	2 157	-
Sinclair Knight Merz PTY LTD.	-	-	1 500	-	1 500	-	1 500	-
Senegal	-	-	12 000	-	12 000	13 000	12 000	-
Seychelles	-	-	2 400	-	2 400	-	1 200	1 200
Singapore	-	-	30 000	-	30 000	-	30 000	-
Slovak Republic	-	-	10 000	-	10 000	19 800	10 000	-
Slovenia	-	-	97 153	-	97 153	-	97 153	-
South Africa	-	-	64 000	-	64 000	-	64 000	-
Spain	-	-	1 275 454	-	1 275 454	-	1 275 454	-
Sri Lanka	-	-	15 000	-	15 000	-	15 000	-
Suriname	-	-	1 200	-	1 200	-	-	1 200
Swaziland	6 000	-	6 000	-	6 000	-	12 000	-
Sweden	-	-	4 713 440	-	4 713 440	-	4 713 440	-
Switzerland	-	-	4 743 743	-	4 743 743	-	4 743 743	-
Tajikistan	25 625	-	21 900	-	21 900	-	28 960	18 575
Tanzania	-	-	1 200	-	1 200	-	-	1 200
Thailand	-	-	38 225	-	38 225	-	38 225	-
Togo	-	-	1 200	-	1 200	-	-	1 200
Tonga	-	-	600	-	600	-	600	-
Trinidad and Tobago	-	-	10 200	-	10 200	13 582	10 200	-
Turkey	-	-	200 000	-	200 000	-	200 000	-
Tuvalu	-	-	600	-	600	-	600	-
Uganda	-	-	4 200	-	4 200	-	3 717	483
UNEP	-	-	100	-	100	-	100	-
UNDP - Headquarters	-	-	23 484	-	23 484	-	23 484	-
United Arab Emirates	-	(6 377)	-	-	-	-	(6 377)	-
United Kingdom	-	-	13 379 133	-	13 379 133	-	13 379 133	-
United States of America	-	-	11 975 000	-	11 975 000	-	11 975 000	-
Uzbekistan	-	-	4 475	-	4 475	-	4 475	-
Venezuela	-	39 102	-	-	-	-	39 102	-
Viet Nam	-	-	10 040	-	10 040	-	10 040	-
Yemen	-	-	5 436	-	5 436	-	5 436	-
	2 038 174	94 565	95 867 976	12 607	95 880 583	52 144	97 475 994	837 329

Unpaid Pledges for 2002 -2003 and Prior Years

Within one year	432 938
One year and over	104 390
Total	**537 328**

Environment Fund

Summary of appropriations, allocations issued, expenditures incurred and unexpended balance of appropriations and allocations

for the biennium 2002-2003 ended 31 December 2003

(United States dollars)

Fund programme activities	Appropriations for 2002-2003	Allocations issued for 2002 - 2003	Expenditures for 2002 - 2003*	Unexpended appropriations for 2002-2003	Unexpended allocations for 2002 - 2003
Environmental assessment and early warning	23 000 000	23 000 000	21 422 550	1 577 450	1 577 450
Policy development and law	13 925 000	13 925 000	13 650 724	274 276	274 276
Policy implementation	8 000 000	8 000 000	7 245 830	754 170	754 170
Technology, industry and economics	21 350 000	21 350 000	21 378 071	(28 071)	(28 071)
Regional policy, planning and servicing	21 025 000	21 025 000	21 154 788	(129 788)	(129 788)
Environmental conventions	8 975 000	8 975 000	8 389 497	585 503	585 503
Communication and public information	5 725 000	5 725 000	5 545 445	179 555	179 555
Total Fund programme activities	100 000 000	100 000 000	98 786 905	3 213 095	3 213 095
Total Fund programme reserve activities	5 000 000	5 000 000	2 922 427	2 077 573	2 077 573
Sub-total (Note 5 (d))	105 000 000	105 000 000	99 709 332	5 290 668	5 290 668
Support budget (Schedule 4.3)	14 878 200	11 903 500	10 255 980	4 620 220	1 647 520
Total Environment Fund	119 878 200	118 903 500	109 965 312	9 910 888	8 938 188

* Expenditures include	
Unliquidated obligations	
Total Fund programme activities	8 363 811
Total Fund programme reserve activities	534 822
Support budget (Schedule 4.3)	301 833
Total current biennium	9 200 466
Prior period obligations	402 037
Total unliquidated obligations	9 602 503

Environment Fund

Support budget

Summary of appropriations, allocations issued, expenditures incurred and unexpended balance of appropriations and allotments
for the biennium 2002-2003 ended 31 December 2003

(United States dollars)

Object of expenditure	Appropriations for 2002-2003	Allocations issued for 2002 - 2003	Expenditures for 2002 - 2003	Unexpended appropriations for 2002-2003	Unexpended allocations for 2002 - 2003
Staff and other personnel costs	10 748 000	8 268 650	7 449 693	3 298 307	818 957
Contractual services	889 000	846 150	866 571	22 429	(20 421)
Travel	1 118 200	1 100 700	907 813	210 387	192 887
Operating expenses	1 560 500	1 239 700	848 730	711 770	390 970
Acquisitions	560 500	448 300	183 173	377 327	265 127
Total	14 876 200	11 903 500	10 255 980	4 620 220	1 647 520

General Trust Funds

		General Trust Fund for the Purpose of Post Conflict Environmental Assessment	General Trust Fund for the African Ministerial Conference on the Environment (AMCEN)	General Trust Fund for the African-Eurasian Waterbirds Agreement	General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)	Trust Fund for the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal	Trust Fund to Assist Developing Countries and Other Countries in Need of Technical Assistance in the Implementation of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal	General Trust Fund for Additional Voluntary Contributions in Support of Approved Activities under the Convention on Biological Diversity	General Trust Fund to Support Developing Countries on Biosafety Issues
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2002-2003 ended 31 December 2003		AEL	AML	AWL	BAL	BCL	BDL	BEL	BFL
(United States dollars)	**Reference**								
Income									
Voluntary contributions	Schedule 5.1	2 415 880	42 147	1 111 737	304 264	6 248 670	1 169 305	3 322 384	62 240
Interest income		36 185	144 008	42 585	14 886	644 438	247 117	103 884	1 216
Miscellaneous income		-	-	229	-	-	3 396	19 507	-
Total income		2 451 855	186 155	1 154 531	319 150	6 891 108	1 419 820	3 445 756	63 455
Expenditure									
Staff and other personnel costs		668 347	-	340 994	229 116	5 073 377	28 342	589 656	-
Contractual services		279 202	-	391 242	9 563	937 193	256 732	338 010	-
Travel		141 064	-	51 124	15 420	268 853	5 279	219 408	-
Operating expenses		70 782	-	231 174	29 140	1 322 698	661 340	1 241 333	-
Acquisitions		21 193	-	10 979	7 900	172 536	11 557	7 922	-
Fellowships, grants and contributions		-	-	-	-	-	-	-	-
Programme support costs	Statement X	140 475	-	132 807	37 752	1 010 675	132 832	311 625	-
Total Expenditure		1 221 063	-	1 158 320	329 891	8 785 134	1 156 082	2 708 948	-
Excess/(shortfall) of income over expenditure		1 230 802	186 155	(3 789)	(10 741)	(1 894 026)	263 738	736 807	63 456
Refund to Donors		-	-	-	-	-	(53 841)	-	-
Prior period adjustments		-	-	(49 099)	(36)	(10 430)	109 108	(420 495)	-
Net excess/(shortfall) of income over expenditure		1 230 802	186 155	(49 888)	(10 777)	(1 904 456)	319 003	316 312	63 456
Provisional savings on or cancellation of prior periods' obligations		-	-	5 393	-	-	-	93 735	-
Reserves and fund balances, beginning of period		-	4 655 429	434 938	135 820	7 272 871	3 015 187	1 789 625	-
Reserves and fund balances, end of period		1 230 802	4 841 584	390 443	125 043	5 368 415	3 334 190	2 199 672	63 456
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003									
Assets									
Cash and term deposits	Schedule 3.1	1 295 750	2 264 385	451 497	141 873	6 399 783	3 327 857	2 370 469	63 455
Interfund receivable	Note 6	-	-	-	-	-	3 135	-	-
Voluntary pledges receivable	Schedule 5.1	-	2 623 811	17 330	25	577 023	-	227 325	-
Other accounts receivable		34 246	-	56 214	1 806	124 547	233 016	23 044	-
Deferred charges		-	-	-	-	-	-	-	-
Total assets		1 329 996	4 888 196	525 047	143 504	7 101 353	3 564 008	2 620 838	63 455
Liabilities									
Interfund payable	Note 6	99 194	46 612	41 005	7 560	684 369	-	21 064	-
Other accounts payable		-	-	11 174	-	250 971	53 143	18 014	-
Other liabilities		-	-	-	-	-	-	-	-
Reserve for obligation		-	-	68 020	9 881	444 172	176 675	134 388	-
Deferred credits		-	-	14 405	-	353 426	-	247 700	-
Total liabilities		99 194	46 612	134 604	17 441	1 732 938	229 818	421 166	-
Reserves and fund balances									
Cumulative surplus		1 230 802	4 841 584	390 443	126 043	5 368 415	3 334 190	2 199 672	63 455
Total reserves and fund balances		1 230 802	4 841 584	390 443	126 043	5 368 415	3 334 190	2 199 672	63 455
Total liabilities, reserves and fund balances		1 329 996	4 888 196	525 047	143 504	7 101 353	3 564 008	2 620 838	63 455

General Trust Funds		General Trust Fund for the Clean-up of Hotspots Following the Kosovo Conflicts and Preparation of Guidelines on Assessment and Remedial Measures for Post-conflict Environmental Damages.	General Trust Fund in Support of the UNEP/Habitat Balkans Task Force on Environment and Human Settlements.	General Trust Fund for the Conservation of European Bats (EUROBATS)	Trust Fund for the Establishment of the Interim Secretariat of the Biological Diversity Convention	General Trust Fund for the Convention on Biological Diversity	General Trust Fund for Voluntary Contributions to Facilitate the Participation of Parties in the Process of the Convention on Biological Diversity	Regional Trust Fund for the Implementation of the Action Plan for the Caribbean Environment Programme	Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)
Combined statement of income and expenditure and changes in reserves and fund balances		BKL	BLL	BTL	BVL	BYL	BZL	CRL	CTL
for the biennium 2002-2003 ended 31 December 2003									
(United States dollars)	**Reference**								
Income									
Voluntary contributions	Schedule 5.1	2 332 298	-	388 211	-	16 521 753	1 517 264	2 102 909	8 714 291
Interest income		314 441	17 008	11 604	25 034	583 958	38 666	98 273	245 336
Miscellaneous income		1 329	-	2 736	-	228 297	-	2 386	263 858
Total income		2 648 068	17 008	402 551	25 034	17 334 008	1 555 930	2 201 268	9 223 485
Expenditure									
Staff and other personnel costs		2 383 046	-	249 083	-	12 501 693	-	1 234 650	6 143 635
Contractual services		4 707 411	(75 685)	2 683	-	234 052	-	101 986	781 262
Travel		383 804	(439)	27 463	-	784 663	-	240 579	583 796
Operating expenses		300 260	(83 337)	69 947	-	2 394 637	1 258 790	304 495	983 439
Acquisitions		257 762	(15 523)	7 173	-	1 376 240	-	45 527	221 789
Fellowships, grants and contributions		-	-	-	-	-	-	-	-
Programme support costs	Statement X	1 041 599	(20 148)	46 151	-	2 245 306	159 461	250 063	1 127 810
Total Expenditure		9 053 901	(175 132)	402 497	-	19 516 591	1 388 251	2 177 302	9 801 533
Excess/(shortfall) of income over expenditure		(6 405 833)	192 140	54	25 034	(2 182 583)	159 679	23 966	(578 048)
Refund to Donors		-	-	-	-	(15 850)	(13 289)	-	-
Prior period adjustments		-	(97 088)	(4 777)	-	2 516	(80 482)	(39 389)	(1 119 014)
		(6 405 833)	95 052	(4 893)	25 034	(2 195 917)	55 908	(15 423)	(1 697 062)
Net excess/(shortfall) of income over expenditure									
Provisional savings on or cancellation of prior periods' obligations		-	-	-	-	181 600	3 773	38 827	(4 307)
Reserves and fund balances, beginning of period		7 263 955	264 281	75 608	331 686	9 698 502	528 314	3 112 129	3 942 886
Reserves and fund balances, end of period		858 122	359 333	70 915	356 720	7 682 185	587 995	3 133 533	2 241 527
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003									
Assets									
Cash and term deposits	Schedule 3.1	52 267	252 324	57 810	356 720	7 595 296	1 061 383	1 287 885	3 226 986
Interfund receivable	Note 6	21 010	1 646	-	-	106 925	-	46 304	-
Voluntary pledges receivable	Schedule 5.1	222 498	159 475	2 937	-	1 249 484	40 000	2 027 534	824 010
Other accounts receivable		4 425 663	-	28 189	-	671 134	38 386	28 034	815 706
Deferred charges		-	-	-	-	7 584	-	19 447	-
Total assets		4 721 438	413 445	88 936	356 720	9 630 403	1 199 769	3 411 204	4 866 704
Liabilities									
Interfund payable	Note 6	-	-	17 986	-	-	465 299	-	1 854 202
Other accounts payable		25 414	54 112	-	-	185 586	-	57 470	234 710
Other liabilities		-	-	-	-	-	-	-	-
Reserve for obligation		3 837 902	-	-	-	1 175 018	68 475	220 301	486 780
Deferred credits		-	-	56	-	607 613	-	-	249 475
Total liabilities		3 863 316	54 112	18 021	-	1 968 218	581 774	277 671	2 625 177
Reserves and fund balances									
Cumulative surplus		858 122	359 333	70 915	356 720	7 662 185	587 995	3 133 533	2 241 527
Total reserves and fund balances		858 122	359 333	70 915	356 720	7 662 185	587 995	3 133 533	2 241 527
Total liabilities, reserves and fund balances		4 721 438	413 445	88 936	356 720	9 630 403	1 199 769	3 411 204	4 866 704

General Trust Funds		GTF to Support the Activities of the Dams and Development Unit to Coordinate Follow-up to the World Commission on Dams	Regional Seas Trust Fund for the Eastern African Region	General Trust Fund for Implementing National Biodiversity Strategies and Action Plans	General Trust Fund for Environmental Emergencies	GTF to Establish a Secretariat for the Environment Management Group, in the International Environment House, Geneva	Regional Trust Fund for the Implementation of the Action Plan for the Protection and Development of the Marine Environment and Coastal Areas of East Asian Seas	Trust Fund for the Environmental Training Network in Latin America and the Caribbean	General Trust Fund to Support the Activities of the UNEP Financial Services Initiative on the Environment
Combined statement of income and expenditure, and changes in reserves and fund balances		DU.	EAL	EBL	EEL	EGL	EBL	ETL	FIL
for the biennium 2002-2003 ended 31 December 2003									
(United States dollars)	References								
Income									
Voluntary contributions	Schedule 5.1	2 182 271	699 116	215 003	-	302 115	343 200	163 787	194 982
Interest income		34 565	71 462	17 346	2 218	17 524	105 023	13 664	19 775
Miscellaneous income		332 487	-	-	-	-	-	-	-
Total income		2 539 636	770 578	232 349	2 218	319 639	448 223	177 451	214 757
Expenditure									
Staff and other personnel costs		412 714	268 186	222 053	-	171 034	252 491	-	150 414
Contractual services		206 883	46 486	186 436	-	-	5 000	58 077	-
Travel		188 143	1 026	15 944	-	-	7 536	25 936	64 899
Operating expenses		483 053	34 036	26 203	-	5 200	10 837	114 415	-
Acquisitions		42 135	531	3 707	-	3 040	35 545	441	(2 221)
Fellowships, grants and contributions		-	-	-	-	-	-	-	-
Programme support costs	Statement X	166 468	45 389	56 934	-	23 208	40 497	25 329	30 302
Total Expenditure		1 484 377	394 724	512 278	-	202 580	351 906	224 708	283 394
Excess/(shortfall) of income over expenditure		1 075 259	375 854	(279 927)	2 218	117 059	96 857	(47 247)	(68 637)
Refund to Donors		-	-	-	-	-	-	-	-
Prior period adjustments		(1 117 384)	-	-	-	-	(17 400)	-	-
		(42 125)	375 854	(279 927)	2 218	117 059	79 157	(47 247)	(68 637)
Net excess/(shortfall) of income over expenditure									
Provisional savings on or cancellation of prior periods' obligations		-	-	-	-	-	-	-	-
Reserves and fund balances, beginning of period		1 393 805	3 488 218	422 067	24 515	-	1 499 210	384 966	281 480
Reserves and fund balances, end of period		1 351 680	3 864 072	142 140	26 733	117 059	1 578 367	337 719	232 843
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003									
Assets									
Cash and term deposits	Schedule 3.1	896 344	982 583	161	26 733	316 639	1 488 544	183 229	247 921
Interfund receivable	Note 6	-	880	39 062	-	-	-	-	-
Voluntary pledges receivable	Schedule 5.1	552 434	2 912 988	129 636	-	-	203 371	232 053	-
Other accounts receivable		38 920	26 261	-	-	-	-	-	-
Deferred charges		5 570	-	-	-	-	-	-	-
Total assets		1 493 268	3 932 112	168 859	26 733	316 639	1 701 915	415 282	247 921
Liabilities									
Interfund payable	Note 6	17 641	-	-	-	202 580	116 930	10 960	1 965
Other accounts payable		9 443	45 178	26 087	-	-	-	-	12 672
Other liabilities		-	-	-	-	-	-	-	-
Reserve for obligation		114 507	22 862	632	-	-	6 618	18 298	441
Deferred credits		-	-	-	-	-	-	48 285	-
Total liabilities		141 588	68 040	26 719	-	202 580	123 548	77 543	15 078
Reserves and fund balances									
Cumulative surplus		1 351 680	3 864 072	142 140	26 733	117 059	1 578 367	337 719	232 843
Total reserves and fund balances		1 351 680	3 864 072	142 140	26 733	117 059	1 578 367	337 719	232 843
Total liabilities, reserves and fund balances		1 493 268	3 932 112	168 859	26 733	319 639	1 701 915	415 282	247 921

General Trust Funds		General Trust Fund in Support of the Implementation of the Global Programme of Action for the Protection of the Marine Environment from Land-based Activities (GPA), and Related Information Exchange and Technical Assistance	General Trust Fund in Support of the Work of the UNEP High Level Committee of Ministers and Officials	GTF Activities of the Open-Ended Group of Ministers on International Environment Governance	Regional Trust Fund for the Protection and Development of Marine Environment and Coastal Areas of Bahrain, Iran, Iraq, Kuwait, Oman, Qatar, Saudi Arabia and the United Arab Emirates	General Trust Fund in Support of the Lusaka Agreement Task Force on Cooperative Enforcement Operations Directed at Illegal Trade in Wild Fauna and Flora	GTF in Support of the Preparation of a Global Assessment of Mercury and its Compounds	Trust Fund for the Protection of the Mediterranean Sea Against Pollution	Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer
Combined statement of income and expenditure and changes in reserves and fund balances		GPL	HLL	IGL	KAL	LAL	MCL	MEL	MPL
for the biennium 2002-2003 ended 31 December 2003									
(United States dollars)	**References**								
Income									
Voluntary contributions	Schedule 5.1	1 446 934	-	78 616	-	-	1 429 384	10 021 557	4 921 321
Interest income		89 720	-	19 486	117	621	24 420	367 006	700 241
Miscellaneous income		10	-	14 549	-	-	-	975	1 091
Total income		1 540 664	-	112 651	117	621	1 453 804	10 389 540	5 622 653
Expenditure									
Staff and other personnel costs		55 773	-	-	-	-	69 430	5 647 782	2 970 223
Contractual services		407 053	-	-	-	-	56 722	2 248 805	181 521
Travel		172 607	-	-	-	-	5 034	735 461	298 512
Operating expenses		231 609	979	119 779	-	-	224 803	1 975 540	3 048 979
Acquisitions		-	-	-	-	-	-	287 070	123 540
Fellowships, grants and contributions		-	-	-	-	-	-	-	-
Programme support costs	Statement X	112 553	127	15 571	-	-	48 253	1 405 183	856 092
Total expenditure		978 955	1 106	135 350	-	-	402 042	12 299 821	7 465 857
Excess/(shortfall) of income over expenditure		561 709	(1 106)	(22 699)	117	621	1 051 762	(1 910 281)	(1 843 204)
Refund to Donors		-	-	-	-	-	-	-	-
Prior period adjustments		(145 984)	31	(367)	(2 788)	-	-	(500)	(110 332)
		421 025	(1 075)	(23 066)	(2 668)	621	1 051 762	(1 910 781)	(1 943 536)
Net excess/(shortfall) of income over expenditure									
Provisional savings on or cancellation of prior periods' obligations		-	-	(1 405)	-	-	-	(17 685)	9 569
Reserves and fund balances, beginning of period		1 452 593	1 075	44 243	2 668	8 227	2 320	6 336 177	12 417 911
Reserves and fund balances, end of period		1 873 618	-	19 772	-	8 848	1 054 082	4 407 731	10 483 926
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003									
Assets									
Cash and bank deposits	Schedule 3.1	2 317 109	-	287 084	-	8 848	1 148 612	4 117 658	8 797 633
Interfund receivable	Note 6	-	-	-	-	-	-	-	-
Voluntary pledges receivable	Schedule 5.1	-	-	44 405	-	-	-	824 783	3 764 604
Other accounts receivable		352 776	-	10 250	-	-	22 049	744 002	84 115
Deferred charges		-	-	-	-	-	-	3 178	11 115
Total assets		2 669 881	-	321 749	-	8 848	1 170 661	5 689 621	12 657 367
Liabilities									
Interfund payable	Note 6	497 734	-	299 845	-	-	61 958	388 873	34 507
Other accounts payable		58 679	-	1 800	-	-	29 005	100 264	64 977
Other liabilities		-	-	-	-	-	-	-	-
Reserve for obligation		239 850	-	332	-	-	26 616	780 527	1 955 310
Deferred credits		-	-	-	-	-	-	2 229	68 632
Total liabilities		796 263	-	301 977	-	-	118 579	1 281 890	2 143 442
Reserves and fund balances									
Cumulative surplus		1 873 618	-	19 772	-	8 848	1 054 082	4 407 731	10 483 926
Total reserves and fund balances		1 873 618	-	19 772	-	8 848	1 054 082	4 407 731	10 483 926
Total liabilities, reserves and fund balances		2 669 881	-	321 749	-	8 848	1 170 661	5 689 621	12 627 367

General Trust Funds

		Trust Fund for the Convention of Conservation of Migratory Species of Wild Animals	General Trust Fund in Support of the Work of the Governmento-Designated Group of Experts on Chemical Risk Reduction	Genera Trust Fund for the Protection Management and Development of Coastal and Marine Environment and the Resources of Northwest Pacific Region	General Trust Fund in Support of the Preparation for and Negotiation of an Internationally Legally Binding Instrument for International Action on Persistent Organic Pollutants, and Related Information Exchange & Tech Assistance Activities	General Trust Fund in Support of the Preparation and Negotiation of an International Legally Binding Instrument for the Application of the Prior Informed Consent Procedure for Certain Hazardous Chemicals in International Trade	General Trust Fund in Support of the Implementation of Governing Council Decisions in the North American Region	General Trust Fund for Financing Activities or Research & Observations to Vienna Convention
Combined statement of income and Expenditure and changes in reserves and fund balances		MSL	PFL	PNL	POL	PPL	RCL	SOL
for the biennium 2002-2003 ended 31 December 2003								
(United States dollars)	**Reference**							
Income								
Voluntary contributions	Schedule 5.1	3 247 987	-	628 000	9 034 020	3 703 489	-	5 700
Interest income		203 266	1 758	102 014	483 619	204 378	6 342	16
Miscellaneous income		-	-	1 131	-	-	-	-
Total income		3 451 253	1 758	732 014	9 517 639	3 907 867	6 342	5 716
Expenditure								
Staff and other personnel costs		1 774 888	-	-	3 540 819	1 924 655	-	-
Contractual services		961 718	-	109 248	2 110 380	445 570	-	-
Travel		177 099	-	97 539	223 913	121 676	-	-
Operating expenses		651 680	-	283 394	1 908 383	1 464 359	-	-
Acquisitions		74 173	-	-	52 901	44 183	-	-
Fellowships, grants and contributions		-	-	-	-	-	-	-
Programme support costs	Statement X	464 056	-	63 723	1 018 627	517 696	-	-
Total Expenditure		4 103 383	-	553 902	8 855 023	4 518 319	-	-
Excess/(shortfall) of income over expenditure		(652 130)	1 758	178 112	662 616	(610 452)	6 342	5 716
Refund to Donors		-	-	-	-	-	-	-
Prior period adjustments		(96 417)	(29 371)	-	(659 980)	-	-	-
Net excess/(shortfall) of income over expenditure		(748 547)	(27 613)	178 112	2 636	(610 452)	6 342	5 716
Provisional savings on or cancellation of prior periods' obligations		-	-	-	-	-	-	-
Reserves and fund balances, beginning of period		2 926 431	27 613	1 577 040	5 600 896	3 021 284	84 029	-
Reserves and fund balances, end of period		2 177 884	-	1 755 152	5 603 532	2 410 832	90 371	5 716
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003								
Assets								
Cash and term deposits	Schedule 3.1	2 835 009	-	1 502 338	7 013 382	2 547 841	90 371	5 716
Interfund receivable	Note 6	-	-	-	-	-	-	-
Voluntary pledges receivable	Schedule 5.1	278 450	-	325 000	67 568	-	-	-
Other accounts receivable		54 038	-	52 104	23 162	320 083	-	-
Deferred charges		-	-	682	-	-	-	-
Total assets		2 865 506	-	1 880 124	7 104 112	2 867 724	90 371	5 716
Liabilities								
Interfund payable	Note 6	106 265	-	30 083	532 937	90 989	-	-
Other accounts payable		35 489	-	44 853	572 750	123 190	-	-
Other liabilities		-	-	-	-	-	-	-
Reserve for obligation		502 828	-	50 226	239 927	242 733	-	-
Deferred credits		43 080	-	-	7 986	-	-	-
Total liabilities		687 922	-	124 972	1 300 580	456 892	-	-
Reserves and fund balances								
Cumulative surplus		2 177 884	-	1 755 152	5 803 532	2 410 832	90 371	5 716
Total reserves and fund balances		2 177 884	-	1 755 152	5 803 532	2 410 832	90 371	5 716
Total liabilities, reserves and fund balances		2 865 506	-	1 880 124	7 104 112	2 867 724	90 371	5 716

General Trust Funds		Trust Fund for the Vienna Convention for the Protection of the Ozone Layer	Trust Fund for the Protection and Development of the Marine Environment and Coastal Areas of the West and Central African Region	GTF to Provide Supp to the Global Environ Monitoring Sys/Water Prog Office	Holding Fund for Cash Transactions of all UNEP Trust Funds	General Trust Funds Total	
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2002-2003 ended 31 December 2003		VCL	WAL	WPL	ZZL	2003	2001
(United States dollars)	**Reference**						
Income							
Voluntary contributions	Schedule 5.1	1 428 050	15 000	711 929	-	67 024 210	93 949 966
Interest income		205 668	7 678	7 931	-	5 282 771	6 550 109
Miscellaneous income		148	-	-	-	882 141	67 449
Total income		1 633 866	22 678	719 857	-	93 189 122	100 567 525
Expenditure							-
Staff and other personnel costs		597 284	-	61 220	-	47 440 589	34 158 596
Contractual services		-	-	10 000	-	14 999 505	10 529 667
Travel		53 180	-	34 620	-	4 903 970	3 365 111
Operating expenses		431 139	28 320	36 793	-	19 656 870	17 320 097
Acquisitions		78 801	-	8 726	-	2 877 630	1 985 895
Fellowships, grants and contributions		-	-	-	-	-	13 052
Programme support costs	Statement X	150 930	3 682	19 576	-	11 983 189	8 669 709
Total Expenditure		1 311 354	32 002	171 043	-	101 783 733	76 980 125
Excess/(shortfall) of income over expenditure		322 742	(9 324)	548 814	-	(8 594 611)	24 477 401
Refund to Donors		-	-	-	-	(82 980)	(48 742)
Prior period adjustments		511	-	-	-	(3 896 167)	(209 677)
		323 253	(9 324)	548 814	-	(12 573 758)	24 218 982
Net excess/(shortfall) of income over expenditure							
Provisional savings on or cancellation of prior periods' obligations		116	6 834	-	-	294 451	1 488 461
Reserves and fund balances, beginning of period		2 893 372	87 580	-	-	86 706 982	61 019 539
Reserves and fund balances, end of period		3 216 741	95 090	548 814	-	74 427 655	86 706 982
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003							
Assets							
Cash and term deposits	Schedule 3.1	2 849 943	117 455	969 859	1 960 689	70 330 934	85 210 608
Interfund receivable	Note 6	-	-	-	-	220 772	4 341 362
Voluntary pledges receivable	Schedule 5.1	734 796	-	-	-	18 039 115	21 147 798
Other accounts receivable		31 130	-	-	-	8 218 848	5 353 538
Deferred charges		-	-	-	-	47 576	41 877
Total assets		3 606 869	117 455	969 859	1 960 689	96 857 246	114 095 181
Liabilities						-	-
Interfund payable	Note 6	80 636	-	19 824	1 851 819	7 420 816	14 988 611
Other accounts payable		6 383	-	101 220	-	2 071 341	2 976 623
Other liabilities		-	-	-	-	-	(5 186)
Reserve for obligation		278 184	22 365	-	-	11 141 788	8 275 841
Deferred credits		23 925	-	-	108 851	1 795 948	1 574 358
Total liabilities		390 128	22 365	121 044	1 960 669	22 429 891	27 388 219
Reserves and fund balances							
Cumulative surplus		3 216 741	95 090	548 814	-	74 427 655	86 706 982
Total reserves and fund balances		3 216 741	95 090	548 814	-	74 427 655	86 706 982
Total liabilities, reserves and fund balances		3 606 869	117 455	969 859	1 960 669	96 857 246	114 095 181

UNEP General Trust Funds

Schedule 5.1

Combined Status of Contributions as at 31 December 2003
(United States Dollars)

Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
AEL	**Trust Fund for the Purpose of Post Conflict Environmental Assessment**							
Canada	-	-	306 084	-	306 084	-	306 084	-
European Union	-	-	836 055	-	836 055	-	836 055	-
Finland	-	-	327 693	-	327 693	-	327 693	-
Germany	-	-	148 770	-	148 770	-	148 770	-
Luxembourg	-	-	207 177	-	207 177	-	207 177	-
Norway	-	-	199 476	-	199 476	-	199 476	-
Switzerland	-	-	391 454	-	391 454	-	391 454	-
AEL Total	-	-	2 415 990	-	2 415 990	-	2 415 990	-
AML	**General Trust Fund for the African Ministerial Conference on the Environment (AMCEN)**							
Algeria	200 000	-	-	-	-	-	-	200 000
Angola	75	-	-	-	-	-	75	-
Benin	50 000	-	-	-	-	-	-	50 000
Botswana	100 000	-	-	-	-	-	-	100 000
Burkina Faso	48 818	-	-	-	-	-	-	48 818
Burundi	25 000	-	-	-	-	-	-	25 000
Cameroon	100 000	-	-	-	-	-	-	100 000
Cape Verde	25 000	-	-	-	-	-	-	25 000
Central African Republic	25 000	-	-	-	-	-	25 000	-
Chad	26 000	-	-	-	-	-	-	26 000
Comoros	25 000	-	-	-	-	-	-	25 000
Congo	25 000	-	-	-	-	-	-	25 000
Cote d'Ivoire	100 000	-	-	-	-	-	-	100 000
Democratic Republic of the Congo	25 000	-	-	-	-	-	-	25 000
Djibouti	25 000	-	-	-	-	-	-	25 000
Egypt	200 000	-	-	-	-	-	-	200 000
Equatorial Guinea	25 000	-	-	-	-	-	-	25 000
Eritrea	25 000	-	-	-	-	-	-	25 000
Ethiopia	25 000	-	-	-	-	-	-	25 000
Gabon	100 000	-	-	-	-	-	-	100 000
Ghana	100 000	-	-	-	-	-	40 000	60 000
Guinea	25 000	-	-	-	-	-	25 000	-
Guinea-Bissau	25 000	-	-	-	-	-	-	25 000
Kenya	50 000	-	-	-	-	-	-	50 000
Lesotho	8 878	-	-	-	-	-	8 878	-
Liberia	25 000	-	-	-	-	-	-	25 000
Libyan Arab Jamahiriya	200 000	-	-	-	-	-	-	200 000
Madagascar	-	-	24 415	-	24 415	-	24 415	-
Malawi	50 000	-	-	-	-	-	-	50 000
Mali	50 000	-	-	-	-	-	-	50 000
Mauritania	72 000	-	-	-	-	-	-	72 000
Mauritius	83 918	-	17 732	-	17 732	-	101 648	-
Morocco	200 000	-	-	-	-	-	-	200 000
Mozambique	25 000	-	-	-	-	-	-	25 000
Namibia	100 000	-	-	-	-	-	-	100 000
Niger	25 000	-	-	-	-	-	-	25 000
Nigeria	200 000	-	-	-	-	-	200 000	-
Rwanda	50 000	-	-	-	-	-	-	50 000
Sao Tome and Principe	25 000	-	-	-	-	-	-	25 000
Senegal	100 000	-	-	-	-	-	94 734	5 266
Seychelles	100 000	-	-	-	-	-	-	100 000
Sierra Leone	22 599	-	-	-	-	-	-	22 599
Sudan	25 000	-	-	-	-	-	-	25 000
Tanzania	50 000	-	-	-	-	-	-	50 000
Togo	50 000	-	-	-	-	-	-	50 000
Tunisia	100 000	-	-	-	-	-	29 661	70 339
Uganda	100 000	-	-	-	-	-	50 000	50 000
Zambia	50 000	-	-	-	-	-	-	50 000
Zimbabwe	100 000	-	-	-	-	-	3 011	96 989
AML Total	3 184 088	-	42 147	-	42 147	-	602 422	2 623 811
AWE	**General Trust Fund for the African-Eurasian Waterbirds Agreement**							
Albania	-	-	225	-	225	-	225	-
Benin	68	-	183	-	183	-	80	189
Bulgaria	-	-	776	-	776	-	776	-
Congo	139	-	225	-	225	-	194	170
Croatia	688	-	2 204	-	2 204	-	2 892	-
Denmark	-	-	47 157	-	47 157	-	47 157	-
Egypt	-	-	4 690	-	4 690	-	2 708	1 982
Equatorial Guinea		-	100	-	100	-	-	100
Finland		-	35 395	-	35 395	-	35 395	-
France		-	7 231	-	7 231	-	-	7 231
Gambia	23	-	142	-	142	-	-	165
Georgia	-	-	331	-	331	-	-	331
Germany	-	-	391 854	-	391 854	-	391 854	-
Guinea	139	-	225	-	225	-	264	100
Hungary	-	-	2 414	-	2 414	-	2 414	-
Iceland	-	-	2 841	-	2 841	-	-	2 841
Israel	-	-	12 921	-	12 921	13 000	12 921	-
Jordan	-	-	447	-	447	-	-	447
Kenya	-	-	530	-	530	-	334	196
Lebanon	-	-	334	-	334	-	-	334

UNEP General Trust Funds

Combined Status of Contributions as at 31 December 2003

(United States Dollars)

Schedule 5.1

Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2003 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and [illegible]
Luxembourg	-	-	163	-	163	-	-	163
Mali	88	-	183	-	183	-	-	271
Mauritius	-	-	644	-	644	796	644	-
Monaco	-	-	267	-	267	297	267	-
Netherlands	-	-	110 518	-	110 518	-	110 478	40
Niger	92	-	183	-	183	-	-	275
Republic of Moldova	-	-	183	-	183	-	183	-
Romania	-	-	3 752	-	3 752	-	3 752	-
Senegal	28	-	372	-	372	-	300	98
Slovak Republic	-	-	2 846	-	2 846	-	2 846	-
Slovenia	-	-	488	-	488	-	488	-
South Africa	8 027	-	25 231	-	25 231	-	33 258	-
Spain	-	-	189 577	-	189 577	-	189 577	-
Sudan	277	-	397	-	397	-	527	147
Sweden	15	-	70 077	-	70 077	-	70 092	-
Switzerland	-	(24 858)	81 792	-	81 792	-	57 236	-
Syrian Arab Rep.	-	-	773	-	773	-	-	773
The former Yugoslav Republic of Macedonia	-	-	314	-	314	1	314	-
Togo	-	-	142	-	142	-	45	97
Uganda	92	-	267	-	267	-	239	120
Ukraine	-	-	1 297	-	1 297	-	-	1 297
United Kingdom	-	-	281 864	-	281 864	-	281 864	-
United Republic of Tanzania	-	-	225	-	225	311	225	-
AWL Total	9 672	(24 858)	1 111 737	-	1 111 737	14 408	1 079 517	17 338

BAL **General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)**

Belgium	17 219	-	35 953	-	35 953	-	53 172	-
Denmark	1 602	-	33 938	-	33 938	-	35 330	-
Finland	180	-	18 606	-	18 606	-	18 786	-
Germany	-	-	64 421	-	64 421	-	64 421	-
Netherlands	3 173	-	55 315	-	55 315	-	58 488	-
Poland	-	-	11 041	-	11 041	-	11 041	-
Sweden	225	-	32 679	-	32 679	-	32 679	25
United Kingdom	-	-	64 421	-	64 421	-	64 421	-
BAL Total	22 299	-	304 284	-	304 284	-	326 538	25

BCL **Trust Fund for the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal**

Argentina	4	-	82 794	-	82 794	-	-	82 798
Australia	-	-	124 037	-	124 037	63 845	124 037	-
Austria	-	-	75 395	-	75 395	-	75 395	-
Belgium	44 844	-	89 112	-	89 112	-	89 267	44 789
Brazil	59 706	-	153 490	-	153 490	-	59 706	153 490
Canada	-	-	211 288	-	211 288	100 378	211 288	-
Chile	-	-	13 839	-	13 839	5 549	13 839	-
China	-	-	100 502	-	100 502	-	100 502	-
Colombia	1 320	(1 320)	12 311	-	12 311	-	240	12 071
Czech Republic	-	-	12 309	-	12 309	28	12 309	-
Denmark	-	-	57 478	-	57 478	29 391	57 478	-
Finland	-	-	42 523	-	42 523	71	42 523	-
France	-	-	519 381	-	519 381	886	519 381	-
Germany	-	-	783 422	-	783 422	-	783 422	-
Greece	-	-	35 387	-	35 387	81	35 387	-
Hungary	-	-	9 580	-	9 580	16	9 580	-
India	7 184	-	26 517	-	26 517	-	19 336	13 381
Indonesia	15 284	-	15 479	-	15 479	28	30 783	-
Iran (Islamic Republic of)	68 804	-	17 208	-	17 208	-	45 009	91 012
Ireland	-	-	20 629	-	20 629	11 817	20 629	-
Israel	-	-	30 481	-	30 481	16 285	30 481	-
Italy	16 209	-	419 424	-	419 424	-	407 519	28 114
Japan	-	-	1 410 872	-	1 410 872	-	1 410 872	-
Korea	-	-	113 467	-	113 467	-	113 467	-
Kuwait	-	-	10 983	-	10 983	21	10 983	-
Latvia	155	-	-	-	-	-	155	-
Malaysia	-	-	18 650	-	18 650	9 286	18 650	-
Mexico	47 908	-	83 000	-	83 000	-	121 109	9 799
Netherlands	-	-	134 440	-	134 440	219	134 440	-
New Zealand	48	-	18 427	-	18 427	7 083	18 472	-
Norway	-	-	50 109	-	50 109	-	50 109	-
Peru	-	-	4 830	-	4 830	-	-	4 830
Philippines	-	-	3 924	-	3 924	-	-	3 924
Poland	-	-	22 788	-	22 788	-	22 788	-
Portugal	-	-	35 823	-	35 823	18 257	35 823	-
Russian Federation	-	-	90 803	-	90 803	-	90 803	-
Saudi Arabia	91 383	-	44 550	-	44 550	-	26 833	109 300
Singapore	-	-	22 887	-	22 887	15 422	22 887	-
South Africa	-	-	30 885	-	30 885	18 010	30 885	-
Spain	-	-	204 002	-	204 002	348	204 002	-
Sweden	-	-	84 086	-	84 086	44 975	84 086	-
Switzerland	-	-	99 333	-	99 333	-	99 333	-
Thailand	-	-	18 437	-	18 437	11 537	18 437	-
Turkey	-	-	38 125	-	38 125	-	38 125	-
Ukraine	6 484	-	6 484	-	6 484	-	-	12 968
United Arab Emirates	5 946	-	15 152	-	15 152	-	15 152	5 946

UNEP General Trust Funds
Combined Status of Contributions as at 31 December 2003
(United States Dollars)

Schedule 5.1

Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
United Kingdom	-	-	423 913	-	423 913	750	423 913	-
United States of America	-	-	250 000	-	250 000	-	250 000	-
Venezuela	29 135	-	14 656	-	14 658	-	-	34 791
European Union	-	-	150 092	-	150 092	1 327	150 092	-
BCL Total	406 529	(1 320)	6 246 870	-	6 246 870	353 426	6 073 847	577 023
			Trust Fund to Assist Developing Countries and Other Countries in Need of Technical Assistance in the Implementation of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal.					
BDL								
Australia	-	-	40 872	-	40 872	-	40 872	-
Belgium	-	-	15 000	-	15 000	-	15 000	-
Canada	-	-	31 830	-	31 830	-	31 830	-
China	-	-	20 000	-	20 000	-	20 000	-
Denmark	-	-	93 247	-	93 247	-	93 247	-
El Salvador	-	-	10 350	-	10 350	-	10 350	-
Finland	-	-	372 692	-	372 692	-	372 692	-
Germany	-	-	36 900	-	36 900	-	36 900	-
Japan	-	-	100 000	-	100 000	-	100 000	-
Liechtenstein	-	-	7 279	-	7 279	-	7 279	-
Luxembourg	-	-	9 680	-	9 680	-	9 680	-
Maldives	-	-	1 500	-	1 500	-	1 500	-
Milieu Limited	-	-	1 177	-	1 177	-	1 177	-
Netherlands	-	-	71 523	1 449	72 972	-	72 972	-
Norway	-	-	81 805	4 588	86 393	-	86 393	-
Shields Environmental Group plc	-	-	28 458	-	28 458	-	28 458	-
Sweden	-	-	59 620	-	59 620	-	59 620	-
Switzerland	1 320	124 279	136 372	-	136 372	-	261 971	-
United Kingdom	-	-	51 000	-	51 000	-	51 000	-
BDL Total	1 320	124 279	1 169 305	6 038	1 175 343	-	1 300 942	-
			General Trust Fund for Additional Voluntary Contributions in Support of Approved Activities under the Convention on Biological Diversity					
BEL								
Australia	-	-	28 388	-	28 388	-	28 388	-
Belgium	-	-	718 948	-	718 948	-	718 948	-
Canada	177 840	-	20 384	12 211	32 595	-	181 485	48 750
Denmark	3 415	-	-	-	-	-	1 114	2 301
European Union		-	29 354	1 735	31 089	-	23 598	7 491
Finland	-	-	67 205	-	67 205	-	67 205	-
France	886	(886)	94 767	-	94 767	-	69 767	25 000
Germany	20 882	-	10 000	225	10 225	-	10 225	20 882
Italy		-	112 195	-	112 195	-	112 195	-
Japan	-	-	50 000	-	50 000	-	50 000	-
Malaysia			507 682		507 682		507 682	-
Netherlands	444 000	(227 104)	1 021 385	-	1 021 388	247 700	1 238 281	-
Norway		-	100 000	-	100 000	-	89 572	10 428
Spain	25 000	-	-	4 239	4 239	-	4 239	25 000
Sweden	38 095	(18 196)	125 144	17 578	142 720	-	137 146	27 473
Switzerland	29 240	-	35 000	1 624	36 624	-	65 864	-
United Kingdom	6 000	-	80 000	-	80 000	-	86 000	-
United States of America	10 000	-	74 000	-	74 000	-	24 000	60 000
FAO	10 000	(111 000)	247 935	-	247 935	-	148 935	-
BEL Total	765 158	(365 185)	3 322 384	37 610	3 359 994	247 700	3 642 642	227 326
			General Trust Fund to Support Developing Countries on Biosafety Issues					
BFL								
United Kingdom	-	-	82 240	-	82 240	-	82 240	-
BFL Total	-	-	82 240	-	82 240	-	82 240	-
			General Trust Fund for the Clean-up of Hotspots Following the Kosovo Conflicts and Preparation of Guidelines on Assessment and Remedial Measures for Post-conflict Environmental Damages.					
BKL								
Denmark	-	-	929 855	-	929 855	-	929 855	-
Germany	-	-	44 153	579	44 733	-	44 733	-
Italy	133 797	-	-	1 756	1 756	-	135 553	-
Luxembourg	44 082	-	-	-	-	-	-	44 082
Netherlands	160 333	-	-	-	-	-	-	160 333
Norway	-	-	1 358 290	-	1 358 290	-	1 358 290	-
Switzerland	80 000	-	-	-	-	-	61 897	18 103
BKL Total	418 192	-	2 332 298	2 335	2 334 633	-	2 530 327	222 498
			General Trust Fund in Support of the UNEP/Habitat Balkans Task Force on Environment and Human Settlements.					
BLL								
Germany	10 500	-	-	-	-	-	-	10 500
Italy	1 367	(1 367)	-	-	-	-	-	-
Netherlands	201 885	-	-	-	-	-	52 910	148 975
Sweden	82 281	(82 281)	-	-	-	-	-	-
BLL Total	296 033	(83 648)	-	-	-	-	52 910	159 475
			General Trust Fund for the Conservation of European Bats (EUROBATS)					
BTL								
Albania	13	-	63	-	63	-	76	-
Bulgaria	36	-	271	-	271	-	307	-
Belgium	-	-	5 615	-	5 615	-	5 615	-
Croatia	136	-	814	-	814	-	950	-
Czech Republic	-	-	3 950	-	3 950	-	3 950	-
Denmark	1 666	-	15 677	-	15 677	-	17 343	-
Finland	641	-	10 925	-	10 925	-	11 566	-
France	-	-	81 285	-	81 285	-	81 285	-
Georgia	-	-	73	-	73	-	-	73

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Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
Germany	-	(4 741)	81 286	-	81 286		76 544	
Gunas Petersons	-	-	-	-	-	55	-	-
Hungary	182	-	2 513	-	2 513	-	2 705	-
Ireland	1 062	-	6 160	-	6 160	-	7 222	-
Latvia		-	39	-	39	-	-	39
Lithuania		-	358	-	358	-	358	-
Luxembourg	224	-	1 668	-	1 668	-	1 892	-
Malta	114	-	313	-	313	-	427	-
Monaco	6	-	84	-	84	-	90	-
Netherlands	3 648	-	36 371	-	36 371	-	40 015	4
Norway	-	-	13 529	-	13 529	-	13 401	128
Poland	-	-	7 343	-	7 343	-	7 343	-
Portugal	986	-	9 673	-	9 673	-	10 671	-
Republic of Moldova	15	-	41	-	41	-	56	-
Romania	116	-	1 219	-	1 219	-	1 335	-
Slovak Republic	-	-	897	-	897	-	897	-
Sweden	1 161	-	21 492	-	21 492	-	22 628	25
The former Yugoslav Republic of Macedonia	27	-	125	-	125	-	152	-
Ukraine	1 563	-	1 105	-	1 105	-	-	2 668
United Kingdom	-	-	85 325	-	85 325	-	85 325	-
BTL Total	11 818	-	388 211	-	388 211	55	392 151	2 937

BYL	General Trust Fund for the Convention on Biological Diversity							
Afghanistan	-	-	840	-	840	-	-	840
Albania	-	(110)	551	-	551	-	-	441
Algeria	7 552	-	14 314	-	14 314	6 895	21 966	-
Angola	-	-	1 097	-	1 097	1 614	1 097	-
Antigua and Barbuda	-	-	387	-	387	-	387	-
Argentina	124 243	-	206 818	-	206 818	-	-	331 061
Armenia	19 782	-	732	-	732	-	185	20 329
Australia	-	-	285 668	-	285 668	180 256	285 668	-
Austria	-	-	173 460	-	173 460	-	173 460	-
Azerbaijan	965	-	1 372	-	1 372	-	-	2 337
Bahamas	-	-	2 478	-	2 478	-	2 478	-
Bahrain	-	-	3 215	-	3 215	-	3 195	20
Bangladesh	-	-	1 837	-	1 837	-	982	855
Barbados	-	-	1 561	-	1 561	888	1 561	-
Belarus	74 881	-	6 954	-	6 954	-	19 454	62 381
Belgium	-	-	206 081	-	206 081	-	206 081	-
Belize	-	-	183	-	183	98	183	-
Benin	128	-	367	-	367	5	495	-
Bhutan	-	-	183	-	183	-	183	-
Bolivia	-	-	1 378	-	1 378	-	1 378	-
Bosnia	-	-	416	-	416	-	416	-
Botswana	-	-	1 837	-	1 837	-	1 837	-
Brazil	232 816	-	355 131	-	355 131	-	412 176	175 771
Bulgaria	966	-	2 206	-	2 206	884	3 171	-
Burkina Faso	464	-	367	-	367	-	500	331
Burundi	307	-	183	-	183	-	-	490
Cambodia	88	-	278	-	278	-	154	210
Cameroon	1 054	-	2 017	-	2 017	3 882	3 071	-
Canada	400 000	-	2 085 639	-	2 085 639	-	2 485 639	-
Cape Verde	2 180	-	274	-	274	-	-	2 454
Central African Republic	138	-	183	-	183	-	321	-
Chad	2 415	-	183	-	183	-	-	2 598
Chile	-	-	22 886	-	22 886	16 848	22 886	-
China	-	-	232 369	-	232 369	-	232 369	-
Colombia	11 461	-	28 525	-	28 525	-	39 791	195
Comoros	2 415	-	183	-	183	-	-	2 598
Congo	2 072	-	366	-	366	-	2 390	48
Cook Islands	88	33	238	-	238	-	88	271
Costa Rica	6 832	-	3 308	-	3 308	-	4 220	6 020
Cote d'Ivoire	810	-	1 053	-	1 053	-	832	1 031
Croatia	-	-	6 341	-	6 341	-	6 341	-
Cuba	12 705	-	4 982	-	4 982	-	-	17 687
Cyprus	-	-	6 814	-	6 814	-	6 814	-
Czech Republic	-	-	28 528	-	28 528	19 985	28 528	-
Democratic People's Republic of Korea	18 411	-	2 200	-	2 200	-	20 611	-
Democratic Republic of the Congo	3 874	-	1 008	-	1 008	-	-	4 882
Denmark	-	-	132 356	-	132 356	-	132 356	-
Djibouti	88	-	183	-	183	-	271	-
Dominica	-	-	183	-	183	87	183	-
Dominican Republic	4 686	-	3 495	-	3 495	-	-	8 181
Ecuador	1 758	-	4 138	-	4 138	-	5 892	-
Egypt	-	-	13 416	-	13 416	-	13 416	-
El Salvador	-	-	2 758	-	2 758	-	2 758	-
Equatorial Guinea	2 415	-	183	-	183	-	-	2 598
Eritrea		-	183	-	183	-	91	92
Estonia	-	-	2 019	-	2 019	985	2 019	-
Ethiopia	-	-	917	-	917	394	917	-
Fiji	-	-	735	-	735	314	735	-
Finland	-	-	97 779	-	97 779	-	97 779	-
France	-	-	1 194 677	-	1 194 677	-	1 194 677	-
Gabon	4 794	-	2 883	-	2 883	-	-	7 677
Gambia	88	-	183	-	183	94	271	-

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Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
Georgia	40 883	-	1 100	-	1 100	-	-	41 883
Germany	-	-	1 802 091	-	1 802 091	-	1 802 091	-
Ghana	2 883	-	1 100	-	1 100	-	3 491	492
Greece	-	-	81 848	-	81 848	7	81 848	-
Grenada	-	-	183	-	183	98	183	-
Guatemala	8 957	-	4 138	-	4 138	-	10 828	2 467
Guinea	2 211	-	551	-	551	-	2 762	-
Guinea-Bissau	1 936	-	183	-	183	-	-	2 119
Guyana	1 588	-	183	-	183	-	1 789	-
Haiti	1 490	-	367	-	367	-	-	1 857
Honduras	838	-	736	-	736	-	-	1 574
Hungary	-	-	22 038	-	22 038	-	22 038	-
Iceland	-	-	5 970	-	5 970	3 250	5 970	-
India	50	-	58 795	-	58 795	-	58 744	101
Indonesia	49 839	-	35 636	-	35 636	-	66 980	18 495
Iran (Islamic Republic of)	27 438	-	38 832	-	38 832	-	42 117	25 153
Ireland	-	-	47 610	-	47 610	-	47 610	-
Israel	-	-	70 288	-	70 288	-	70 289	-
Italy	-	-	964 076	-	964 076	-	964 076	-
Jamaica	-	-	917	-	917	-	547	370
Japan	-	-	3 305 025	-	3 305 025	-	3 305 025	-
Jordan	527	-	1 287	-	1 287	-	1 814	-
Kazakhstan	55 573	-	8 985	-	8 985	-	34 979	27 559
Kenya	615	-	1 378	-	1 378	-	1 973	20
Kiribati	-	-	183	-	183	83	183	-
Kuwait	-	-	15 510	-	15 510	-	15 510	-
Kyrgyzstan	5 638	-	639	-	639	-	6 277	-
Lao People's Democratic Republic	-	-	183	-	183	-	183	-
Latvia	-	-	2 476	-	2 476	-	1 910	566
Lebanon	-	-	2 589	-	2 589	-	1 459	1 110
Lesotho	-	-	274	-	274	73	274	-
Liberia	181	-	274	-	274	-	-	435
Libyan Arab Jamahiriya	2 469	-	17 470	-	17 470	-	-	19 939
Liechtenstein	-	-	1 102	-	1 102	-	1 102	-
Lithuania	-	-	2 940	-	2 940	1 674	2 940	-
Luxembourg	-	-	13 598	-	13 598	-	13 598	-
Macedonia	1 291	-	920	-	920	-	2 211	-
Madagascar	-	-	551	-	551	-	285	266
Malawi	176	-	367	-	367	-	-	543
Malaysia	-	-	38 416	-	38 416	-	38 416	-
Maldives	-	-	183	-	183	-	183	-
Mali	2 180	-	367	-	367	331	2 547	-
Malta	922	-	2 663	-	2 663	-	3 585	-
Marshall Islands	88	-	183	-	183	98	271	-
Mauritania	1 248	-	183	-	183	-	-	1 429
Mauritius	-	-	1 836	-	1 836	1 083	1 836	-
Mexico	33 480	-	191 145	-	191 145	-	197 873	26 752
Micronesia	-	-	183	-	183	-	183	-
Monaco	-	-	735	-	735	-	735	-
Mongolia	-	-	274	-	274	-	274	-
Morocco	3 800	-	7 807	-	7 807	-	3 800	7 807
Mozambique	-	-	183	-	183	-	-	183
Myanmar	-	-	1 654	-	1 654	-	729	925
Namibia	615	-	1 285	-	1 285	-	1 900	-
Nauru	2 535	-	183	-	183	-	-	2 718
Nepal	-	-	735	-	735	1 297	735	-
Netherlands	-	-	309 499	-	309 499	-	309 480	19
New Zealand	-	-	42 436	-	42 436	23 738	42 436	-
Nicaragua	88	-	183	-	183	98	271	-
Niger	2 180	-	274	-	274	-	-	2 454
Nigeria	8 380	-	9 206	-	9 206	-	5 570	12 016
Niue Island	-	-	183	-	183	1	182	1
Norway	-	-	115 355	-	115 355	207	115 355	-
Oman	-	-	10 291	-	10 291	-	10 291	-
Pakistan	9 899	-	11 020	-	11 020	-	20 857	262
Palau	88	-	183	-	183	508	271	-
Panama	-	-	2 850	-	2 850	-	1 185	1 665
Papua New Guinea	-	-	1 193	-	1 193	-	1 193	-
Paraguay	4 746	-	2 756	-	2 756	-	-	7 502
Peru	18 810	-	19 938	-	19 938	-	-	38 548
Philippines	7 113	-	18 832	-	18 832	-	19 972	3 773
Poland	-	-	52 825	-	52 825	-	52 825	-
Portugal	380	-	82 020	-	82 020	-	39 657	42 723
Province of Quebec, Canada		-	399 999	-	399 999	-	399 999	-
Qatar	-	-	6 153	-	6 153	3 349	6 153	-
Republic of Korea	-	-	262 891	-	262 891	-	183 722	79 169
Republic of Moldova	21 840	-	1 097	-	1 097	-	5 366	17 571
Romania	-	-	10 489	-	10 489	-	10 489	-
Russian Federation	94 572	-	209 164	-	209 164	-	303 736	-
Rwanda	913	-	183	-	183	-	1 096	-
Saint Kitts and Nevis	-	-	183	-	183	98	183	-
Saint Lucia	188	-	276	-	276	203	444	-
Saint Vincent	1 846	-	183	-	183	-	-	1 789
Western Samoa	-	-	183	-	183	98	183	-
San Marino	-	-	367	-	367	-	367	-
Sao Tome and Principe	88	-	183	-	183	-	-	271

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Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revisions	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
Saudi Arabia	-	-	101 808	-	101 808	-	-	101 808
Senegal	35	-	1 009	-	1 009	6 010	1 044	-
Seychelles	-	-	367	-	367	1 100	367	-
Sierra Leone	1 915	-	183	-	183	4	2 098	-
Singapore	-	-	52 882	-	52 882	38 710	52 882	-
Slovak Republic	-	-	7 167	-	7 167	4 238	7 167	-
Slovenia	-	-	13 052	-	13 052	7 978	13 052	-
Solomon Islands	1 936	-	183	-	183	-	-	2 119
South Africa	-	-	71 099	-	71 099	40 187	71 099	-
Spain	-	-	469 153	-	469 153	-	469 153	-
Sri Lanka	1 054	-	2 574	-	2 574	-	2 188	1 440
Sudan	3 366	-	1 193	-	1 193	-	-	4 588
Suriname	972	-	550	-	550	-	-	1 522
Swaziland	-	-	367	-	367	-	-	367
Sweden	15	-	193 325	-	193 325	101 133	193 340	-
Switzerland	-	-	228 590	-	228 590	125 488	228 590	-
Syrian Arab Rep	-	-	13 233	-	13 233	3 750	13 233	-
Tajikistan	1 556	-	457	-	457	-	1 923	92
Togo	88	-	183	-	183	-	-	271
Tonga	88	-	183	-	183	-	271	-
Trinidad and Tobago	-	-	2 939	-	2 939	5 708	2 939	-
Tunisia	-	-	5 327	-	5 327	-	2 553	2 774
Turkey	-	-	80 805	-	80 805	-	80 805	-
Turkmenistan	6 980	-	824	-	824	-	-	7 804
Tuvalu	-	-	92	-	92	-	-	92
Uganda	-	-	827	-	827	409	827	-
Ukraine	-	-	22 224	-	22 224	-	22 224	-
United Arab Emirates	-	-	34 909	-	34 909	-	34 909	-
United Kingdom		-	976 017	-	976 017	-	976 017	-
United Republic of Tanzania	1 313	-	644	-	644	19 733	1 957	-
United States of America	-	-	350 000	-	350 000	-	350 000	-
Uruguay	8 053	-	11 774	-	11 774	-	-	19 827
Uzbekistan	11 983	-	3 296	-	3 296	-	3 272	11 987
Vanuatu	88	-	183	-	183	2	271	-
Venezuela	8 383	-	33 823	-	33 823	-	-	42 206
Viet Nam	-	-	2 118	-	2 118	1 376	2 118	-
Yemen	3 774	-	1 467	-	1 467	-	-	5 241
Yugoslavia		-	3 230	-	3 230	-	1 381	1 849
Zambia	199	-	367	-	367	-	5	560
Zimbabwe	1 910	-	1 961	-	1 961	-	140	3 931
European Union	-	-	352 231	-	352 231	3 201	352 231	-
Quebec	200 000	-	-	-	-	-	200 000	-
BYL Total	1 811 371	(77)	16 521 753	-	16 521 753	607 613	16 863 583	1 249 464

BZL — General Trust Fund for Voluntary Contributions to Facilitate the Participation of Parties in the Process of the Convention on Biological Diversity

Australia	-	-	10 000	-	10 000	-	10 000	-
Austria	-	-	17 120	-	17 120	-	17 120	-
Central African Republic	3 500	(3 500)	-	-	-	-	-	-
Denmark	108 844	(30 198)	40 000	12 589	52 589	-	91 037	40 000
France	16 947	(15 947)	-	-	-	-	-	-
Germany	-	(480)	108 865	1 101	109 966	-	109 466	-
Ireland	-	-	80 702	1 695	82 397	-	82 397	-
Italy			161 586		161 586		161 586	-
Japan	-	-	150 000	-	150 000	-	150 000	-
Netherlands	-	-	92 500	-	92 500	-	92 500	-
New Zealand	-	-	26 736	655	27 391	-	27 391	-
Norway	-	-	151 349	13 362	164 711	-	164 711	-
Spain			89 831	2 984	92 815		92 815	-
Sweden	-	16 196	238 616	1 864	240 380	-	238 475	-
Switzerland	15 000	(15 001)	98 137	-	98 137	-	98 137	-
United Kingdom	-	-	225 886	-	225 886	-	225 886	-
European Union	43 758	(43 758)	26 029	1 820	27 849	-	27 849	-
BZL Total	186 049	(92 688)	1 517 284	35 071	1 552 936	-	1 907 086	40 000

CRL — Regional Trust Fund for the Implementation of the Action Plan for the Caribbean Environment Programme

Anguilla	9 322	-	10 068	-	10 068	-	-	19 390
Antigua and Barbuda	122 278	-	19 390	-	19 390	-	-	141 668
Aruba		34 950	17 680	-	17 680	-	-	42 630
Bahamas		14 860	19 390	-	19 390	-	34 250	-
Barbados	9 322	-	19 390	-	19 390	-	19 390	9 322
Belize	19 000	-	17 680	-	17 680	-	8 500	28 180
British Virgin Islands	5 505	-	11 440	-	11 440	-	11 005	5 940
Cayman Islands	-	-	10 784	-	10 784	-	5 175	5 609
Colombia	-	-	35 088	-	35 088	-	16 223	18 865
Costa Rica	91 193	(32 220)	21 097	-	21 097	-	55 823	24 467
Cuba	66 723	(21 029)	36 471	-	36 471	-	-	82 193
Dominica	38 163	-	19 390	-	19 390	-	28 841	28 712
Dominican Republic	165 496	-	22 805	-	22 805	-	-	188 300
France	-	-	443 027	-	443 027	-	443 027	-
Grenada	114 790	-	19 390	-	19 390	-	9 322	124 858
Guatemala	171 225	-	21 097	-	21 097	-	-	192 322
Guyana	95 800	-	19 390	-	19 390	-	-	88 190
Haiti	9 322	-	19 390	-	19 390	-	-	28 712
Honduras	40 800	-	19 390	-	19 390	-	-	59 690

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Jamaica	39 750	-	29 489	-	29 489	-	47 307	21 912
Mexico	29 848	-	83 200	-	83 200	-	67 942	44 906
Montserrat	-	-	5 200	-	5 200	-	5 200	-
Netherlands Antilles	18 470	-	28 712	-	28 712	-	9 322	35 860
Nicaragua	91 110	-	19 390	-	19 390	-	-	110 500
Panama	10 143	-	21 097	-	21 097	-	23 603	7 637
Saint Kitts and Nevis	-	-	5 200	-	5 200	-	2 500	2 700
Saint Lucia	15 000	-	17 680	-	17 680	-	8 500	24 180
Saint Vincent	74 000	(8 500)	17 680	-	17 680	-	32 000	53 180
Suriname	48 349	-	19 390	-	19 390	-	-	68 739
Trinidad and Tobago	20 967	-	22 805	-	22 805	-	19 993	23 769
Turks and Caicos	4 500	-	9 380	-	9 380	-	13 880	-
United States of America	-	-	750 000	-	750 000	-	750 000	-
Venezuela	278 782	-	271 109	-	271 109	-	-	549 871
Miscellaneous	24 950	-	-	-	-	-	24 950	-
CWL Total	1 581 377	(19 939)	2 102 609		2 102 609		1 538 513	2 027 534
CTI	Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)							
Afghanistan	1 226	-	539	35	574	-	1 802	-
Algeria	-	-	6 630	771	7 401	3 281	7 401	-
Antigua and Barbuda	1 185	-	172	29	200	-	-	1 385
Argentina	-	-	96 807	15 606	112 412	-	2 288	110 124
Australia	2 380	-	134 009	323	134 332	76 257	136 712	-
Austria	-	-	81 070	5 136	86 206	-	86 206	-
Azerbaijan	4 733	-	618	99	714	-	5 447	-
Bahamas	-	-	1 148	135	1 281	1 350	1 281	-
Bangladesh	-	-	859	93	952	-	448	504
Barbados	665	-	734	100	834	-	1 519	-
Belarus	14 197	-	3 111	817	3 928	-	3 325	14 800
Belgium	-	-	95 909	13 643	109 552	-	109 552	-
Belize	-	-	86	14	101	-	-	101
Benin	88	-	172	12	184	-	172	101
Bhutan	-	-	47	-	47	-	-	47
Bolivia	214	-	648	100	748	-	(1)	963
Botswana	-	-	858	55	913	469	913	-
Brazil	135 770	-	169 304	21 081	190 385	-	85 330	240 825
Brunei Darussalam	-	-	2 326	179	2 505	-	2 866	-
Bulgaria	488	-	1 038	158	1 196	-	609	1 074
Burkina Faso	-	-	172	20	192	1 148	192	-
Burundi	3 520	-	86	14	101	-	27	3 594
Cambodia	-	-	133	9	142	-	142	-
Cameroon	4 194	-	926	188	1 115	-	-	5 309
Canada	-	-	226 285	24 493	250 778	-	250 778	-
Central African Republic	1 402	-	86	14	101	-	-	1 503
Chad	3 736	-	86	14	101	-	-	3 837
Chile	-	-	15 232	1 965	16 797	-	12 264	4 533
China	-	-	111 603	9 972	121 575	-	121 575	-
Colombia	739	-	13 686	1 132	14 798	-	8 444	7 093
Comoros	4 126	-	86	14	101	-	-	4 227
Congo	867	-	164	16	180	40	1 047	-
Costa Rica	-	-	1 560	162	1 722	58 953	1 722	-
Cote d'Ivoire	3 634	-	772	129	901	-	2 960	1 575
Croatia	-	-	3 028	301	3 329	-	3 329	-
Cuba	-	-	2 341	215	2 556	-	1 150	1 406
Cyprus	1 509	-	3 105	185	3 290	-	4 799	-
Czech Republic	-	-	13 682	583	14 266	-	14 266	-
Democratic People's Republic of Korea	-	-	-	100	100	-	100	-
Democratic Republic of the Congo	3 854	-	475	58	533	358	4 387	-
Denmark	-	-	62 054	3 773	65 826	-	65 826	-
Djibouti	3 149	-	86	14	101	-	47	3 203
Dominica	-	-	86	10	96	385	96	-
Dominican Republic	4 924	-	1 662	215	1 877	-	-	6 801
Ecuador	-	-	1 951	287	2 238	-	-	2 238
Egypt	2 624	-	6 328	675	7 003	-	5 831	3 796
El Salvador	4 179	-	1 311	172	1 483	-	-	5 662
Equatorial Guinea	3 128	-	86	14	101	-	-	3 227
Eritrea	774	-	86	5	92	-	866	-
Estonia	-	-	936	128	1 064	3	1 064	-
Ethiopia	-	-	421	33	454	-	454	-
Fiji	178	-	346	34	380	-	558	-
Finland	-	-	45 612	2 960	48 573	-	48 573	-
France	-	-	557 941	58 678	616 619	-	616 619	-
Gabon	6 203	-	1 240	215	1 455	-	-	7 658
Gambia	-	-	86	10	96	1 540	96	-
Georgia	17 402	-	513	94	607	-	-	18 009
Germany	-	-	841 730	53 740	895 471	-	895 471	-
Ghana	309	-	507	63	569	-	878	-
Greece	-	-	39 303	3 518	42 821	-	42 821	-
Grenada	44	-	86	14	101	-	-	145
Guatemala	1 047	-	1 986	258	2 224	-	-	3 271
Guinea	3 443	-	258	43	301	-	-	3 744
Guinea-Bissau	3 198	-	86	14	101	-	1 236	2 063
Guyana	643	-	86	9	95	-	738	-
Honduras	207	-	351	25	376	-	556	27
Hungary	-	-	10 297	664	10 961	-	10 961	-

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Iceland	-	-	6 192	112	6 304	-	6 304	-
India	-	-	27 627	2 681	30 307	-	14 324	15 983
Indonesia	-	-	16 894	1 884	18 778	-	18 778	-
Iran (Islamic Republic of)	157 109	-	19 019	2 307	21 326	-	56 210	123 225
Ireland	-	-	20 190	-	20 190	-	20 190	-
Israel	14 094	-	33 081	4 140	37 221	-	51 315	-
Italy	11 843	-	494 662	94 490	589 352	-	621 197	-
Jamaica	298	-	421	33	454	-	720	-
Japan	-	-	1 715 871	184 443	1 900 313	-	1 900 313	-
Jordan	740	-	809	74	883	-	1 423	-
Kazakhstan	-	-	3 181	432	3 613	-	2 608	1 005
Kenya	-	-	648	38	686	-	686	-
Kuwait	-	-	6 880	-	6 880	-	6 880	-
Latvia	-	-	1 131	172	1 303	2 246	1 303	-
Liberia	3 921	-	125	29	153	-	2 479	1 595
Liechtenstein	-	-	515	33	548	-	548	-
Lithuania	-	-	991	-	991	-	991	-
Luxembourg	-	-	6 398	371	6 769	-	6 769	-
Madagascar	-	-	258	30	288	2 304	288	-
Malawi	1 547	-	172	29	200	-	-	1 747
Malaysia	-	-	18 140	1 900	20 041	-	20 041	-
Mali	2 505	-	172	29	200	-	-	2 705
Malta	-	-	1 248	125	1 374	-	1 374	-
Mauritania	1 047	-	86	14	101	-	-	1 148
Mauritius	-	-	859	94	953	-	953	-
Mexico	27 160	-	89 649	9 534	99 183	3 099	126 343	-
Moldova	202	-	476	-	476	-	647	31
Monaco	-	-	343	22	364	-	364	-
Mongolia	-	-	126	20	146	184	146	-
Morocco	3 807	-	3 658	588	4 246	-	-	7 753
Mozambique	44	-	86	12	98	-	142	-
Myanmar	25	-	781	79	860	-	358	527
Namibia	-	-	601	38	639	-	639	-
Nepal	-	-	343	57	400	-	-	400
Netherlands	-	-	145 015	14 631	159 646	-	159 646	-
New Zealand	-	-	19 902	1 205	21 107	-	21 107	-
Nicaragua	824	-	86	12	98	44	722	-
Niger	3 778	-	125	29	153	-	-	3 929
Nigeria	-	-	4 433	324	4 757	-	4 568	188
Norway	-	-	54 033	3 326	57 360	-	57 360	-
Pakistan	5 335	-	5 088	808	5 882	-	10 717	480
Panama	1 532	(1 532)	1 360	186	1 537	618	1 537	-
Papua New Guinea	1 231	-	554	100	654	-	-	1 885
Paraguay	1 100	-	1 295	201	1 496	-	-	2 596
Peru	921	(2 389)	11 776	1 289	13 065	-	3 234	8 363
Philippines	3 269	-	7 841	175	8 017	5 807	11 286	-
Poland	-	-	25 350	1 069	26 418	-	26 418	-
Portugal	-	-	38 438	2 350	40 788	-	40 788	-
Qatar	-	-	2 048	88	2 136	-	2 136	-
Republic of Korea	-	-	128 109	22 323	150 432	-	108 876	41 756
Romania	2 486	-	4 889	502	5 401	-	7 887	-
Russian Federation	43 473	-	96 186	9 655	107 841	-	151 314	-
Rwanda	-	-	86	14	101	-	-	101
Saint Kitts and Nevis	44	-	88	5	92	-	89	47
Saint Lucia	-	-	133	14	148	-	-	148
Saint Vincent	41	-	86	14	101	-	-	142
Sao Tome and Principe	-	45	47	-	47	-	-	92
Saudi Arabia	-	-	47 852	5 030	52 880	-	26 934	25 946
Senegal	3 601	-	488	62	550	1 792	4 131	-
Seychelles	2 221	-	172	25	196	-	2 417	-
Sierra Leone	-	-	86	9	95	-	48	47
Singapore	-	-	25 391	976	26 367	-	26 367	-
Slovak Republic	-	-	3 378	191	3 569	-	3 569	-
Slovenia	-	-	8 171	333	8 504	-	8 504	-
Somalia	3 736	-	86	14	101	-	-	3 837
South Africa	-	-	33 376	1 996	35 372	18 123	35 372	-
Spain	-	-	218 964	14 126	233 090	-	233 090	-
Sri Lanka	-	-	1 217	66	1 283	-	1 283	-
Sudan	3 978	-	554	100	654	-	-	4 632
Suriname	2 693	-	250	57	307	-	-	3 000
Swaziland	1 475	-	172	29	200	-	-	1 675
Sweden	-	-	90 142	9 674	99 816	-	99 816	-
Switzerland	-	-	106 739	1 133	107 873	-	107 873	-
Thailand	-	-	20 400	1 524	21 925	-	21 925	-
The former Yugoslav Republic of Macedonia	151	196	638	-	638	-	986	-
Togo	3 227	-	86	14	101	-	-	3 328
Trinidad and Tobago	710	-	1 373	143	1 516	-	2 226	-
Tunisia	2 086	-	2 497	262	2 759	-	3 726	1 119
Turkey	-	-	37 759	2 389	40 167	-	40 164	3
Uganda	-	-	390	35	425	1 828	425	-
Ukraine	12 464	-	9 883	2 723	12 606	-	-	25 070
United Arab Emirates	-	-	16 400	970	17 370	-	7 902	9 468
United Kingdom	-	-	457 768	27 762	485 530	-	485 530	-
Tanzania	129	-	304	30	334	-	463	-
United States of America	-	-	2 058 794	287 646	2 346 440	99 999	2 346 440	-
Uruguay	3 516	-	5 619	688	6 307	-	1 881	7 972

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Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
Uzbekistan	9 503	-	1 490	358	1 848	-	-	11 351
Vanuatu	48	-	86	5	92	-	126	14
Venezuela	26 856	-	15 980	2 293	18 273	-	-	45 129
Viet Nam	-	-	1 023	58	1 081	-	1 081	-
Yemen	1 540	-	670	143	814	-	-	2 354
Yugoslavia	-	-	1 867	-	1 867	-	1 867	-
Zambia	1 636	-	172	17	188	-	1 824	-
Zimbabwe	1 498	-	725	49	774	-	1 895	375
GTL Total	608 919	(3 680)	8 714 291	906 302	9 620 593	249 475	9 401 830	824 010
DUL	**GTF to Support the Activities of the Dams and Development Unit to Coordinate Follow-up to the World Commission on Dams**							
Germany	485 883	(417 384)	527 194	155 984	683 178	-	751 477	-
GTZ-GMBH			21 088		21 088		21 088	
IBRD/World Bank			8 000		8 000		8 000	
Institution of Civil Engineers		-	1 553	-	1 553	-	1 553	-
Netherlands	-	-	893 897	158 538	1 052 434	-	500 000	552 434
Sweden	-	-	436 777	4 936	441 712	-	441 712	-
Switzerland	-	-	293 764	-	293 764	-	293 764	-
United Kingdom	700 000	(700 000)	-	-	-	-	-	-
DUL Total	1 186 883	(1 117 384)	2 182 271	319 458	2 501 729	-	2 017 593	552 434
EAL	**Regional Seas Trust Fund for the Eastern African Region**							
Comoros	181 300	-	30 200	-	30 200	-	-	211 500
France	-	-	156 000	-	156 000	-	156 000	-
Kenya	479 984	-	90 604	-	90 604	-	3 291	567 297
Madagascar	193 050	-	45 302	-	45 302	-	-	238 352
Mauritius	382 608	-	60 402	-	60 402	-	90 000	333 010
Mozambique	543 916	-	90 604	-	90 604	-	-	634 520
Seychelles	56 349	-	30 200	-	30 200	-	14 860	71 589
Somalia	154 100	-	30 200	-	30 200	-	-	184 300
South Africa	-	-	75 000	-	75 000	-	37 500	37 500
United Republic of Tanzania	543 916	-	90 604	-	90 604	-	-	634 520
EAL Total	2 515 223	-	699 116	-	699 116	-	301 771	2 912 568
EBL	**General Trust Fund for Implementing National Biodiversity Strategies and Action Plans**							
Denmark			184 281		184 281		184 281	
Hungary	3 000	-	17 000	-	17 000	-	20 000	-
International Union for the Conservation of Nature and Natural Resources (IUCN)		-	13 722	-	13 722	-	13 722	-
Netherlands	107 871	-	-	-	-	-	-	107 871
European Union	21 765	-	-	-	-	-	-	21 765
EBL Total	132 636	-	215 003	-	215 003	-	218 003	129 636
EGL	**GTF to Establish a Secretariat for the Environment Management Group, in the International Environment House, Geneva**							
Switzerland			302 115		302 115		302 115	-
EGL Total			302 115		302 115		302 115	
ESL	**Regional Trust Fund for the Implementation of the Action Plan for the Protection and Development of the Marine Environment and Coastal Areas of East Asian Seas**							
Australia	-	-	40 000	-	40 000	-	20 000	20 000
Cambodia	5 000	-	10 000	-	10 000	-	10 000	5 000
China	-	-	60 000	-	60 000	-	60 000	-
Indonesia	40 000	-	40 000	-	40 000	-	20 000	60 000
Malaysia	-	-	37 400	-	37 400	-	37 400	-
Philippines	35 190	-	50 000	-	50 000	-	29 619	55 571
Republic of Korea	-	-	30 000	-	30 000	-	30 000	-
Singapore	-	-	20 000	-	20 000	-	20 000	-
Thailand	42 308	-	41 800	-	41 800	-	42 308	41 800
Viet Nam	7 000	-	14 000	-	14 000	-	-	21 000
ESL Total	129 498	-	343 200	-	343 200	-	268 327	203 371
ETL	**Trust Fund for the Environmental Training Network in Latin America and the Caribbean**							
Barbados	-	-	10 000	-	10 000	-	10 000	-
Bolivia	25 000	-	-	-	-	-	-	25 000
Brazil	-	-	37 192	-	37 192	-	37 192	-
Colombia	-	-	44 644	-	44 644	-	44 644	-
Costa Rica	27 584	-	-	-	-	-	10 126	17 458
Cuba	40 000	-	-	-	-	-	5 000	35 000
Dominican Republic	15 000	-	-	-	-	-	-	15 000
Ecuador	4 999	-	3 000		3 000		7 999	-
El Salvador	30 000	-	-	-	-	-	-	30 000
Guatemala			5 000		5 000		5 000	-
Honduras	30 000	-	-	-	-	-	-	30 000
Mexico	-	-	48 876	-	48 876	48 284	48 876	-
Nicaragua	30 000	-	4 866	-	4 866	-	4 866	30 000
Paraguay	2 029	-	-	-	-	-	-	2 029
Peru	47 566	-	-	-	-	-	-	47 566
UNEP Res Rep Colombia	-	-	5 975	-	5 975	-	5 975	-
Universidad Nacional Autonoma Mexico	-	-	4 245	-	4 245	-	4 245	-
ETL Total	252 178	-	163 797	-	163 797	48 284	183 922	232 053

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FII	**General Trust Fund to Support the Activities of the UNEP Financial Services Initiative on the Environment**							
Financial Institution Initiative (FII)	-	-	194 982	-	194 982	-	194 982	-
FII Total	-	-	194 982	-	194 982	-	194 982	-
GPL	**General Trust Fund in Support of the Implementation of the Global Programme of Action for the Protection of the Marine Environment from Land-based Activities (GPA), and Related Information Exchange and Technical Assistance**							
Australia			59 580		59 580		59 580	
Belgium	-	-	1 132 354	-	1 132 354	-	1 132 354	-
Canada	183 050	(135 984)	-	-	-	-	47 066	-
Sweden	9 524	-	-	1 237	1 237	-	10 760	-
United States of America	-	-	256 000	-	256 000	-	256 000	-
GPL Total	192 574	(135 984)	1 448 934	1 237	1 448 170	-	1 504 760	-
IGL	**GTF Activities of the Open-Ended Group of Ministers on International Environment Governance**							
Canada	100 000	-	78 616	4 165	82 781	-	182 781	-
France	67 455	-	-	-	-	-	67 455	-
United Kingdom	35 714	-	-	8 691	8 691	-	-	44 405
IGL Total	203 169	-	78 616	12 856	91 472	-	250 236	44 405
MCL	**GTF in Support of the Preparation of a Global Assessment of Mercury and its Compounds**							
Canada	-	-	53 476	-	53 476	-	53 476	-
Denmark	-	-	185 605	-	185 605	-	185 605	-
Finland	-	-	17 608	-	17 608	-	17 608	-
France	-	-	27 397	-	27 397	-	27 397	-
Malta	1 000	-	-	-	-	-	1 000	-
Norway	-	-	279 029	-	279 029	-	279 029	-
Sweden	-	-	70 493	-	70 493	-	70 493	-
United Kingdom	-	-	15 775	-	15 775	-	15 775	-
United States of America	-	-	800 000	-	800 000	-	800 000	-
MCL Total	1 000	-	1 429 384	-	1 429 384	-	1 430 384	-
MEL	**Trust Fund for the Protection of the Mediterranean Sea Against Pollution**							
Albania	25	-	7 015	-	7 015	-	3 490	3 550
Algeria	51 834	-	105 228	-	105 228	-	104 188	52 876
Bosnia	53 955	-	30 066	-	30 066	-	84 021	-
Croatia	47 883	-	97 208	-	97 208	-	145 091	-
Cyprus	-	-	14 030	-	14 030	-	14 030	-
Egypt	185	-	49 107	-	49 107	-	24 431	24 841
France	-	-	3 805 182	-	3 805 182	-	3 805 182	-
Greece	138 714	-	281 605	-	281 605	-	420 319	-
Israel	-	-	147 315	-	147 315	-	147 315	-
Italy	590 683	-	3 143 760	-	3 143 760	-	3 734 443	-
Lebanon	25	-	7 015	-	7 015	-	3 490	3 550
Libyan Arab Jamahiriya	-	-	197 426	-	197 426	-	-	197 426
Malta	25	-	7 015	-	7 015	-	3 515	3 525
Monaco	-	-	7 015	-	7 015	-	7 015	-
Morocco	27 375	-	28 082	-	28 082	-	-	55 457
Slovenia	-	-	67 144	-	67 144	-	67 144	-
Spain	-	-	1 502 230	-	1 502 230	-	1 502 230	-
Syrian Arab Republic	7 426	-	28 082	-	28 082	-	21 385	14 103
Tunisia	-	-	21 045	-	21 045	-	21 045	-
Turkey	-	-	225 486	-	225 486	-	225 486	-
Yugoslavia	469 975	-	-	-	-	-	500	469 475
European Union	-	-	250 541	-	250 541	2 226	250 541	-
MEL Total	1 388 085	-	10 021 557	-	10 021 557	2 226	10 584 869	824 783
MPL	**Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer**							
Argentina	54 754	-	54 025	-	54 025	-	54 754	54 025
Australia	-	-	76 471	-	76 471	-	76 471	-
Austria	-	-	44 497	-	44 497	-	44 472	25
Azerbaijan	12 847	-	-	-	-	37 153	12 847	-
Belarus	50 488	-	-	-	-	-	-	50 488
Belgium	-	-	53 083	-	53 083	-	53 083	-
Brazil	43 136	-	104 638	-	104 638	-	94 082	53 692
Canada	-	-	120 242	-	120 242	-	120 242	-
Chile	-	-	9 315	-	9 315	6 448	9 315	-
China	-	-	72 024	-	72 024	-	72 024	-
Colombia	4 556	-	8 678	-	8 678	-	13 160	77
Czech Republic	-	-	8 747	-	8 747	-	8 747	-
Denmark	-	-	35 204	-	35 204	-	35 204	-
Finland	-	-	24 530	-	24 530	-	24 530	-
France	-	-	303 868	-	303 868	-	303 868	-
Georgia	13 594	-	-	-	-	-	-	13 594
Germany	-	-	459 103	-	459 103	-	459 103	-
Greece	-	-	25 328	-	25 328	7	25 328	-
Hungary	-	-	5 841	-	5 841	-	5 841	-
India	75	-	18 034	-	18 034	-	18 109	-
Indonesia	9 017	-	9 386	-	9 386	-	9 017	9 386
Iran (Islamic Republic of)	105 447	-	11 855	-	11 855	-	73 721	43 581
Ireland	-	-	13 834	-	13 834	1 744	13 834	-
Israel	-	-	19 498	-	19 498	-	19 498	-
Italy	-	-	238 019	-	238 019	-	238 019	-
Japan	-	-	917 195	-	917 195	-	917 195	-
Kuwait	-	-	6 904	-	6 904	-	6 904	-

Schedule 5.1

UNEP General Trust Funds

Combined Status of Contributions as at 31 December 2003

(United States Dollars)

Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
Libyan Arab Jamahiriya	2 709	-	-	-	-	-	-	2 709
Malaysia	-	-	11 048	-	11 048	-	11 048	-
Mexico	38 516	-	51 051	-	51 051	-	55 652	31 915
Netherlands	-	-	81 667	-	81 667	9 197	81 667	-
New Zealand	-	-	11 329	-	11 329	-	11 329	-
Nigeria	4 094	-	-	-	-	-	4 094	-
Norway	-	-	30 383	-	30 383	-	30 383	-
Peru	-	-	5 548	-	5 548	-	-	5 548
Philippines	-	-	2 458	-	2 458	-	2 416	42
Poland	-	-	16 257	-	16 257	-	16 257	-
Portugal	-	-	21 722	-	21 722	-	21 722	-
Republic of Korea	-	-	87 004	-	87 004	-	87 004	-
Russian Federation	-	-	56 168	-	56 168	-	56 168	-
Saudi Arabia	-	-	26 053	-	26 053	6 467	26 053	-
Singapore	-	-	18 468	-	18 468	-	18 453	15
South Africa	-	-	19 170	-	19 170	-	10 004	9 166
Spain	-	-	118 387	-	118 387	-	118 387	-
Sweden	30	(10)	48 259	-	48 259	-	48 254	25
Switzerland	-	-	54 077	-	54 077	-	54 077	-
Thailand	20	-	12 788	-	12 788	-	12 808	-
Turkey	-	-	20 692	-	20 692	-	20 692	-
Ukraine	33 653	-	-	-	-	-	33 653	-
United Arab Emirates	46 613	(74)	9 504	-	9 504	-	35 874	20 370
United Kingdom	-	-	409 489	-	409 489	-	409 489	-
United States of America	3 328 539	-	1 042 617	-	1 042 617	-	950 000	3 421 156
Uzbekistan	4 654	-	-	-	-	-	-	4 654
Venezuela	-	884	9 785	-	9 785	28 823	10 479	-
Yugoslavia	43 724	-	-	-	-	-	-	43 724
European Union	-	-	119 300	-	119 300	-	118 988	132
MPL Total	**3 784 649**	**811**	**4 921 321**	**-**	**4 921 321**	**88 639**	**4 951 977**	**3 784 804**

MBL

Trust Fund for the Convention of Conservation of Migratory Species of Wild Animals

Albania	-	-	96	-	96	-	-	96
Argentina	48 989	-	80 903	-	80 903	-	-	129 892
Australia	-	-	111 408	-	111 408	-	111 408	-
Belgium	44 274	-	80 303	-	80 303	-	95 261	29 316
Benin	-	-	144	-	144	34	144	-
Bolivia	-	-	256	-	256	-	-	256
Bulgaria	382	-	856	-	856	-	1 218	-
Burkina Faso	1 072	-	144	-	144	-	-	1 216
Cameroon	1 795	-	808	-	808	-	-	2 603
Chad	976	-	72	-	72	-	-	1 048
Chile	4 470	-	12 227	-	12 227	-	16 697	-
Congo	382	-	150	-	150	-	118	394
Croatia	1 181	-	2 439	-	2 439	-	3 620	-
Cyprus	-	-	1 216	-	1 216	-	1 216	-
Czech Republic	-	-	10 776	-	10 776	-	10 776	-
Democratic Republic of the Congo	1 598	-	408	-	408	-	-	2 006
Denmark	-	-	51 658	-	51 658	-	51 658	-
Egypt	-	-	5 193	-	5 193	-	2 600	2 593
Finland	-	-	38 431	-	38 431	-	38 431	-
France	-	-	466 801	-	466 801	-	466 801	-
Gambia	13	-	71	-	71	-	-	84
Georgia	382	-	436	-	436	-	-	818
Germany	-	-	707 022	-	707 022	-	707 022	-
Ghana	-	15	440	-	440	89	455	-
Greece	11 536	-	31 294	-	31 294	7	42 830	-
Guinea	1 467	-	216	-	216	-	1 587	96
Guinea-Bissau	1 401	-	72	-	72	-	-	1 473
Hungary	-	-	6 641	-	6 641	-	6 641	-
India	10 706	-	22 876	-	22 876	-	22 639	11 033
Ireland	-	-	18 372	-	18 372	10 513	18 372	-
Israel	-	-	27 285	-	27 285	-	27 285	-
Italy	36 420	-	379 622	-	379 622	-	416 042	-
Jordan	-	-	256	-	256	-	-	256
Kenya	-	-	536	-	536	143	536	-
Latvia	559	-	1 000	-	1 000	-	1 559	-
Libyan Arab Jamahiriya	-	-	2 145	-	2 145	-	-	2 145
Liechtenstein	-	-	432	-	432	-	432	-
Luxembourg	-	-	5 281	-	5 281	-	5 281	-
Lithuania	-	-	1 077	-	1 077	1 297	1 077	-
Macedonia	454	-	352	-	350	187	806	-
Mali	1 433	-	144	-	144	-	-	1 577
Malta	261	-	1 022	-	1 022	1 144	1 283	-
Mauritania	778	-	72	-	72	-	-	850
Monaco	-	-	288	-	288	-	288	-
Mongolia	-	-	112	-	112	-	112	-
Morocco	1 948	-	3 048	-	3 048	-	1 948	3 048
Netherlands	-	-	120 919	-	120 919	-	120 903	16
New Zealand	-	-	16 420	-	16 420	5 618	16 420	-
Niger	1 434	-	112	-	112	-	-	1 546
Nigeria	7 784	-	3 457	-	3 457	-	6 731	4 510
Norway	-	-	45 080	-	45 080	-	45 080	-
Pakistan	5 611	-	4 313	-	4 313	-	9 924	-

UNEP General Trust Funds

Combined Status of Contributions as at 31 December 2003
(United States Dollars)

Schedule 5.1

Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
Panama	-	-	1 098	-	1 098	1 098	1 098	
Paraguay	1 072	-	1 072	-	1 072	-	-	2 144
Peru	5 699	-	7 737	-	7 737	-	5 715	5 721
Philippines	-	-	6 441	-	6 441	2 350	6 441	-
Poland	-	-	19 941	-	19 941	-	19 941	-
Portugal	-	-	32 030	-	32 030	-	32 030	-
Republic of Moldova	239	-	451	-	451	-	690	-
Romania	-	-	4 097	-	4 097	-	4 097	-
Sao Tome and Principe	3	-	71	-	71	-	-	74
Saudi Arabia	-	-	40 215	-	40 215	-	40 215	-
Senegal	1 585	-	400	-	400	135	1 985	-
Slovak Republic	-	-	2 778	-	2 778	1 538	2 778	-
Slovenia	-	-	5 033	-	5 033	-	5 033	-
Somalia	1 401	-	72	-	72	-	-	1 473
South Africa	12 029	-	27 701	-	27 701	14 580	39 730	-
Spain	95 160	-	184 274	-	184 274	-	288 434	-
Sri Lanka	265	-	992	-	992	-	480	777
Sweden	18	-	76 030	-	76 030	-	43 154	32 891
Switzerland	-	-	89 185	-	89 185	-	89 185	-
Tajikistan	-	-	32	-	32	-	-	32
Togo	1 310	-	72	-	72	-	-	1 382
Tunisia	-	-	2 080	-	2 080	1 038	2 080	-
Uganda	240	-	318	-	318	-	378	180
Ukraine	12 997	-	9 298	-	9 298	-	-	22 295
United Kingdom	-	-	380 906	-	380 906	-	380 906	-
United Republic of Tanzania	538	(419)	248	-	248	-	367	-
Uruguay	4 026	-	4 481	-	4 481	-	1 387	7 120
Uzbekistan	2 801	-	1 352	-	1 352	-	-	4 153
European Union	-	-	90 904	-	90 904	-	90 540	346
MSL Total	316 116	(404)	3 247 997	-	3 247 997	43 080	3 287 250	276 458
PNL	**General Trust Fund for the Protection Management and Development of Coastal and Marine Environment and the Resources of Northwest Pacific Region**							
China	-	-	80 000	-	80 000	-	80 000	-
Japan	125 000	-	248 869	1 131	250 000	-	250 000	125 000
Republic of Korea	-	-	200 000	-	200 000	-	200 000	-
Russian Federation	100 000	-	100 000	-	100 000	-	-	200 000
PNL Total	225 000	-	628 869	1 131	630 000	-	530 000	325 000
POL	**General Trust Fund in Support of the Preparation for and Negotiation of an Internationally Legally Binding Instrument for International Action on Persistent Organic Pollutants, and Related Information Exchange & Tech Assistance Activities**							
Australia	-	-	49 811	-	49 811	-	49 811	-
Belgium	-	-	347 798	-	347 798	-	347 798	-
Canada	-	-	3 151 095	-	3 151 095	-	3 151 095	-
Czech Republic		-	3 000		3 000		3 000	-
Denmark	350 000	(350 000)	14 838	-	14 838	-	14 838	-
Finland	-	-	19 810	-	19 810	-	19 810	-
France	-	-	51 125	-	51 125	-	51 125	-
Germany	-	-	396 517	-	396 517	-	328 949	67 568
Iceland		-	24 000	-	24 000	-	24 000	-
Italy		-	200 000	-	200 000	-	200 000	-
Japan			100 000		100 000		100 000	-
Luxembourg	-	-	19 167	-	19 167	-	19 167	-
New Zealand	-	-	58 223	-	58 223	-	58 223	-
Netherlands			198 441		198 441		198 441	-
Norway	-	-	130 530	-	130 530	-	130 530	-
Sweden	-	-	219 682	-	219 682	-	219 682	-
Switzerland	-	-	496 809	-	496 809	-	496 809	-
United Kingdom	-	-	378 435	-	378 435	-	378 435	-
United States of America	428 254	(224 197)	3 109 197	-	3 109 197	7 988	3 313 284	-
European Union	21 055	-	88 999	-	88 999	-	88 084	-
Inuit Circumpolar Conference	4 184	-	732	-	732	-	4 916	-
POL Total	803 513	(574 197)	9 034 020	-	9 034 020	7 988	9 195 768	67 568
PPL	**General Trust Fund in Support of the Preparation and Negotiation of an International Legally Binding Instrument for the Application of the Prior Informed Consent Procedure for Certain Hazardous Chemicals in International Trade**							
Australia	-	-	18 653	-	18 653	-	18 653	-
Austria	-	-	32 390	-	32 390	-	32 390	-
Belgium	-	-	231 883	-	231 883	-	231 883	-
Canada	-	-	51 451	-	51 451	-	51 451	-
European Union	-	-	97 138	-	97 138	-	97 138	-
Finland	-	-	18 529	-	18 529	-	18 529	-
France	-	-	51 125	-	51 125	-	51 125	-
Germany	-	-	679 519	-	679 519	-	679 519	-
Italy	234 753	-	-	-	-	-	234 753	-
Japan		-	100 000	-	100 000	-	100 000	-
Madagascar	-	-	958	-	958	-	958	-
Netherlands	24 999	-	230 295	-	230 295	-	255 294	-
Norway	-	-	67 289	-	67 289	-	67 289	-
Sweden		-	114 738	-	114 738	-	114 738	-
Switzerland	77 301	-	710 000	-	710 000	-	787 301	-
United Kingdom	-	-	299 580	-	299 580	-	299 580	-
United States of America	-	-	1 000 000	-	1 000 000	-	1 000 000	-
PPL Total	337 053	-	3 703 489	-	3 703 489	-	4 040 542	-

Schedule 5.1

UNEP General Trust Funds
Combined Status of Contributions as at 31 December 2003
(United States Dollars)

Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 2003 and prior years
SOL	**GTF for Financing Activities on Research & Observations in Vienna Convention**							
Finland	-	-	5 700	-	5 700	-	5 700	-
SOL Total	-	-	5 700	-	5 700	-	5 700	-
VCL	**Trust Fund for the Vienna Convention for the Protection of the Ozone Layer**							
Argentina	3 197	-	15 536	-	15 536	-	3 197	15 536
Australia	-	-	21 127	-	21 127	-	21 127	-
Austria	-	-	13 168	-	13 168	-	13 168	-
Azerbaijan	2 429	-	-	-	-	-	-	2 429
Belgium	-	-	15 489	-	15 489	-	15 489	-
Brazil	39 963	-	23 211	-	23 211	-	56 119	8 945
Canada	-	-	37 643	-	37 643	-	37 643	-
Chile	-	-	2 120	-	2 120	-	2 120	-
China	-	-	15 454	-	15 454	-	15 454	-
Colombia	-	-	1 789	-	1 789	-	1 480	309
Czech Republic	-	-	1 773	-	1 773	-	1 773	-
Denmark	-	-	9 829	-	9 829	-	9 829	-
Finland	-	-	7 521	-	7 521	-	7 521	-
France	-	-	91 183	-	91 183	-	91 183	-
Georgia	2 849	-	-	-	-	-	-	2 849
Germany	-	-	137 384	-	137 384	-	137 384	-
Greece	-	-	5 447	-	5 447	7	5 447	-
Hungary	-	-	1 678	-	1 678	-	1 678	-
India	50	-	4 297	-	4 297	-	4 347	-
Indonesia	542	-	2 660	-	2 660	-	-	3 202
Iran (Islamic Republic of)	18 188	-	2 570	-	2 570	-	11 465	7 293
Ireland	-	-	3 331	-	3 331	-	3 331	-
Israel	-	-	5 078	-	5 078	-	5 078	-
Italy	-	-	74 838	-	74 838	-	60 120	14 718
Japan	20 000	-	284 202	-	284 202	-	284 202	20 000
Kuwait	-	-	1 843	-	1 843	-	1 843	-
Libyan Arab Jamahiriya	-	-	1 371	-	1 371	-	-	1 371
Malaysia	-	-	2 707	-	2 707	-	2 707	-
Mexico	-	-	14 158	-	14 158	5 539	14 158	-
Netherlands	-	-	23 097	-	23 097	-	23 075	22
New Zealand	-	-	3 144	-	3 144	-	3 144	-
Nigeria	735	-	-	-	-	-	735	-
Norway	-	-	8 622	-	8 622	-	8 622	-
Peru	-	-	343	-	343	-	-	343
Poland	-	-	3 265	-	3 265	-	3 265	-
Portugal	-	-	6 109	-	6 109	-	6 109	-
Republic of Korea	-	-	16 503	-	16 503	-	16 503	-
Russian Federation	-	-	15 396	-	15 396	-	15 396	-
Saudi Arabia	-	-	7 825	-	7 825	18 256	7 825	-
Singapore	-	-	3 121	-	3 121	-	3 121	-
South Africa	-	-	5 233	-	5 233	-	4 047	1 186
Spain	-	-	35 970	-	35 970	-	35 970	-
Sweden	31	-	14 915	-	14 915	-	14 926	20
Switzerland	-	-	17 137	-	17 137	-	17 137	-
Thailand	20	-	2 754	-	2 754	-	2 774	-
Turkey	-	-	6 144	-	6 144	-	6 144	-
Ukraine	-	-	2 101	-	2 101	-	2 101	-
United Arab Emirates	514	1 331	2 007	-	2 007	-	57	3 795
United Kingdom	-	-	72 393	-	72 393	-	72 393	-
United States of America	468 412	-	347 181	-	347 181	-	175 000	640 593
Uzbekistan	1 083	-	-	-	-	-	-	1 083
Venezuela	-	-	2 373	-	2 373	18	-	-
Yugoslavia	13 302	-	-	-	-	-	-	13 302
European Union	-	-	35 034	-	35 034	105	35 034	-
VCL Total	569 005	1 331	1 428 050	-	1 428 050	23 925	1 261 217	734 796
WAL	**Trust Fund for the Protection and Development of the Marine Environment and Coastal Areas of the West and Central African Region**							
Senegal	-	-	15 000	-	15 000	-	15 000	-
WAL Total	-	-	15 000	-	15 000	-	15 000	-
WPL	**GTF to Provide Supp to the Global Environ Monitoring Sys/Water Prog Office**							
Canada	-	-	711 926	-	711 926	-	711 926	-
WPL Total	-	-	711 926	-	711 926	-	711 926	-
Total General Trust Funds	**21 147 796**	**(2 397 880)**	**87 034 210**	**1 322 837**	**87 206 728**	**1 888 784**	**88 924 464**	**18 039 115**

Unpaid Pledges for 2002 -2003 and Prior Years

Within one year	3 401 154
One year and over	14 637 961
Total	**18 039 115**

Trust Fund for the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer

Statement of income and expenditure and changes in reserves and fund balances for the biennium 2002-2003 ended 31 December 2003

(United States dollars)

	Reference	2003	2001
Income			
Voluntary contributions	Sch 6.1	283 821 989	277 719 870
Interest income		18 320 868	42 853 142
Miscellaneous income		12 425 764	639 279
Total income		314 568 621	321 212 291
Expenditure			
Staff and other personnel costs		5 083 969	3 846 879
Contractual services		975 974	722 393
Travel		361 562	332 957
Operating expenses		671 508	1 554 419
Acquisitions		683 379	356 232
Programme support costs	Statement X	485 338	376 170
UNEP managed activities	See note below	17 832 017	14 178 303
UNDP managed activities		67 666 472	108 102 795
UNIDO managed activities		68 879 982	56 140 986
World Bank managed activities		135 793 574	157 840 408
Total Expenditure		298 413 775	353 453 542
Excess/(shortfall) of income over expenditure		16 154 846	(32 241 251)
Prior period adjustments		196 945	(387 025)
Net excess/(shortfall) of income over expenditure		16 351 791	(32 628 276)
Reserves and fund balances, beginning of period		546 337 421	578 965 697
Reserves and fund balances, end of period		562 689 212	546 337 421

Statement of assets, liabilities, reserves and fund balances as at 31 December 2003

Assets			
Cash and term deposits	Sch 3.1	73 537 204	96 205 222
Interfund receivable	Note 6	7 276 955	-
Voluntary pledges receivable	Sch 6.1	183 566 703	139 764 005
Other accounts receivable		188 938	478 392
Promissory notes		126 945 032	95 184 037
Advances provided to implementing agencies		193 001 241	217 073 573
Deferred charges		18 621	4 618
Total assets		564 514 694	548 709 847
Liabilities			
Interfund payable	Note 6	-	273 685.00
Other accounts payable		236 248.00	522 520.00
Reserve for obligations		354 375.00	169 564.00
Deferred credits		1 234 859.00	1 406 657.00
Total liabilities		1 825 482.00	2 372 426.00
Reserves and fund balances			
Cumulative surplus		562 689 212	546 337 421
Total reserves and fund balances		562 689 212	546 337 421
Total liabilities, reserves and fund balances		564 514 694	548 709 847

Statement of cash flow for the biennium 2002-2003 ended 31 December 2003

Cash flows from operating activities		
Net excess/(shortfall) of income over expenditure	16 351 791	(32 628 276)
Increase in voluntary pledges receivable	(23 802 098)	157 067 477
(Increase)/decrease in accounts receivable	309 454	(99 537)
Increase in deferred charges	(14 003)	3 114
Increase other accounts payable	(286 272)	367 938
Increase reserve for obligations	184 811	(1 899)
Less: interest income	(18 320 868)	(42 853 142)
Net cash from operating activities	(25 577 785)	81 855 675
Cash flows from investing and financing activities		
Increase in promissory notes	(31 760 995)	(13 411 116)
(Increase)/decrease in net advances provided to/by implementing agencies	24 072 332	105 757 712
Increase/(decrease) in interfund payable	(7 550 640)	(296 326)
Increase/(decrease) in deferred credits	(171 798)	(145 280 010)
Plus: interest income	18 320 868	42 853 142
Net cash flow from investing and financing activities	2 909 767	(10 355 598)
Cash flow from other sources		
Net increase/(decrease) in cash and term deposits	(22 668 018)	71 500 077
Cash and term deposits, beginning of period	96 205 222	24 705 145
Cash and term deposits, end of period	73 537 204	96 205 222

Changes to previous years expenditures as reported by the major implementing agencies.

The reported expenditure includes the changes in prior period expenditures as reported by the implementing agencies and treated as part of the current year expenditures.

For easy monitoring of the expenditures reported by the major implementing agencies, (UNDP, UNEP, UNIDO and WB-IBRD), the Treasurer has adopted the practice of recording any changes reported by these agencies against previous period(s) expenditures, as part of the current period transactions.

In this regard, the total expenditures reflected in the current accounts include an amount of US$20,027,231 relating to previous periods but reported in the current period.

Trust Fund for the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer

Status of Contributions as at 31 December 2003

(United States Dollars)

Countries/Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
Australia	127 857	(127 857)	4 975 380	220 445	5 196 838		5 115 156	80 678
Austria	-	-	3 943 751	174 658	3 718 409		3 718 409	-
Azerbaijan	784 586	-	44 534	-	44 534		100 000	729 120
Belarus	2 323 437	-	173 848	-	173 848		-	2 497 285
Belgium	-	-	3 680 853	213 080	3 893 933		3 893 933	-
Bulgaria	31 824	-	56 800	-	56 800		88 624	-
Canada	-	-	7 710 814	879 796	8 590 610	1 234 859	8 590 610	-
Czech Republic	-	-	460 592	38 275	498 867		498 867	-
Denmark	-	-	2 412 042	179 610	2 591 652		1 141 129	1 450 523
Estonia	-	-	44 336	-	44 336		44 336	-
Finland	103 927	-	1 984 076	254 078	2 238 154		2 238 154	103 927
France	7 308 085	-	23 180 305	5 153 010	28 313 315		28 313 315	7 308 085
Germany	-	-	23 264 798	2 467 613	25 732 411		25 560 925	171 486
Greece	353 197	-	1 518 809	184 144	1 702 953		585 735	1 490 415
Hungary	-	-	386 967	-	386 967		386 967	-
Iceland	30 004	-	126 629	10 436	137 064		167 068	-
Ireland	-	-	874 110	30 282	904 372		904 372	-
Israel	880 284	-	1 296 533	37 845	1 323 878		199 901	1 984 241
Italy	1 833 602	-	15 224 929	1 506 584	16 731 493		16 503 810	1 981 185
Japan	10 836 933	-	68 013 908	-	68 013 908		68 013 908	10 836 933
Latvia	73 903	-	59 411	-	59 411		133 314	-
Liechtenstein	-	-	21 577	-	21 577		10 050	11 527
Lithuania	336 144	(20 111)	69 510	-	69 510		-	385 543
Luxembourg	-	-	288 214	7 103	295 317		295 317	-
Maldives	-	-	1 500	-	1 500		1 500	-
Monaco	-	-	14 385	-	14 385		14 385	-
Netherlands	-	-	5 923 190	172 699	6 095 889		6 095 889	-
New Zealand	-	-	754 078	50 439	804 517		804 517	-
Norway	-	-	2 140 152	264 474	2 404 626		2 404 626	-
Poland	233 712	-	959 582	-	959 582		224 930	968 364
Portugal	35 876	-	1 480 301	155 082	1 615 383		755 969	895 290
Russian Federation	84 325 055	-	4 796 102	-	4 796 102		-	89 121 157
Slovak Republic	-	-	131 413	-	131 413		131 413	-
Slovenia	-	-	155 619		155 619		155 619	
Spain	-	-	8 710 309	504 095	9 214 404		8 238 627	975 887
Sweden	58 126	-	3 088 182	665 421	3 733 903		3 791 729	-
Switzerland		-	4 763 422	203 007	4 966 429		4 942 429	24 000
Tajikistan	77 183	-	10 296	-	10 296		-	87 480
Turkmenistan	382 698	-	19 183	-	19 183		-	781 719
Ukraine	7 206 751	-	607 657	-	607 657		-	7 814 408
United Kingdom	500 037	-	19 414 330	1 441 527	20 855 857		20 856 857	500 037
United States of America	21 718 276	-	71 426 666	-	71 426 666		59 631 041	33 513 901
Uzbekistan	360 701	-	83 106	-	83 106		61 973	371 834
Total	139 784 005	(147 968)	283 621 989	14 813 350	298 536 339	1 234 859	274 684 673	163 586 703

Unpaid Pledges for 2002 -2003 and Prior Years

Within one year	43 871 672
One year and over	119 695 031
Total	163 586 703

UNEP Technical Cooperation Trust Funds		Technical Cooperation Trust Fund to Assist the Implementation of Agenda 21 in Europe and to Strengthen the Pan-European Environmental cooperation (Financed by the Government of the Netherlands)	Technical Cooperation Trust Fund in Support of the UNEPnet Implementation Centre (Financed by the Government of Norway)	Technical Cooperation Trust Fund to Assist Developing Countries to Take Action in Accordance with Agenda 21 (Financed by the Government of Sweden)	TC Trust Fund for Sr Tech Coop/Liaison Officer - UNEP Brussels	Technical Cooperation Trust Fund to Support Establishment of Regional Centres under the Basel Convention (Financed by the Government of Switzerland)	Technical Cooperation Trust Fund to Provide Consultancies to Developing Countries (Financed by the Government of Finland)	Technical Cooperation Trust Fund for Financing of Professional Officers (Financed by the Government of Finland)
Combined statement of income and expenditure for the biennium 2002-2003 ended 31 December 2003		AHL	ANL	ASL	BNL	BSL	CDL	CEL
(United States dollars)	**Reference**							
Income								
Voluntary contributions		-	-	-	187 754	-	-	158 464
Interest income		27 311	-	9 618	3	9 155	379	22 056
Miscellaneous income		-	324	-	-	-	-	-
Total income		27 311	324	9 618	187 757	9 155	379	180 520
Expenditure								
Staff and other personnel costs		-	-	-	174 681	(7 701)	-	307 574
Contractual services		-	-	-	-	-	-	-
Travel		-	-	-	-	1 235	-	12 789
Operating expenses		-	-	-	-	13 362	1 573	242
Acquisitions		-	-	-	-	3 279	-	-
Programme support costs	Statement X	-	-	-	20 962	1 323	-	39 414
Total Expenditure		-	-	-	195 643	11 498	1 573	359 019
Excess/(shortfall) of income over expenditure		27 311	324	9 618	(7 886)	(2 343)	(1 194)	(178 499)
Transfer to other funds		-	-	-	-	-	-	-
Refund to donors		-	-	-	-	-	-	-
Prior period adjustments		-	-	-	-	(174 486)	-	(88 773)
Net excess/(shortfall) of income over expenditure		27 311	324	9 618	(7 886)	(176 829)	(1 194)	(267 272)
Provisional savings on or cancellation of prior periods' obligations		-	-	-	-	-	-	3 286
Reserves and fund balances, beginning of period		20 727	(418 668)	127 446	-	176 829	5 647	471 998
Reserves and fund balances, end of period		48 038	(418 344)	137 064	(7 886)	-	4 453	208 021
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003								
Assets								
Cash and term deposits	3.1	111 750	-	137 064	1 954	-	4 453	239 930
Interfund receivable	Note 6	-	-	-	-	-	-	-
Voluntary pledges receivable		-	-	-	-	-	-	-
Other accounts receivable		-	10 305	-	-	-	-	-
Deferred charges		-	-	-	-	-	-	-
Total assets		111 750	10 305	137 064	1 954	-	4 453	239 930
Liabilities								
Interfund payable	Note 6	63 712	428 649	-	-	-	-	500
Other accounts payable		-	-	-	9 840	-	-	5 745
Reserve for obligation		-	-	-	-	-	-	25 471
Total liabilities		63 712	428 649	-	9 840	-	-	31 909
Reserves and fund balances								
Cumulative surplus		48 038	(418 344)	137 064	(7 886)	-	4 453	208 021
Total reserves and fund balances		48 038	(418 344)	137 064	(7 886)	-	4 453	208 021
Total liabilities, reserves and fund balances		111 750	10 305	137 064	1 954	-	4 453	239 930

UNEP Technical Cooperation Trust Funds		Technical Cooperation Trust Fund to Assist the International Agricultural Research Centres (IARCs) of the Consultative Group on International Agricultural Research (CGIAR) in the Use of Geog Info Systems in Agriculture Research Mgmt	Technical Cooperation Trust Fund for the Provision of a Senior Professional Officer to UNEP (Financed by the Government of Canada)	Technical Cooperation Trust Fund in Support of the Network for Environmental Training at Tertiary Level in Asia and the Pacific (NETTLAP) (Financed by the Government of Denmark)	Technical Cooperation Trust Fund for the Partnership Agreement Between the Govt of the Netherlands & UNEP	Technical Cooperation Trust Fund to Strengthen the Institutional and Regulatory Capacity of Developing Countries in Africa (Financed by the Government of the Netherlands)	Technical Cooperation Trust Fund for Activities in Developing Countries on Environmental Awareness and Machinery (Financed by the Government of Germany)	Technical Cooperation Trust Fund for the Implementation of the Global Environment Facility Fee-Based System for Funding Projects Implementation
Combined statement of income and expenditure, for the biennium 2002-2003 ended 31 December 2003		CGL	CSL	DNL	DPL	ELL	EML	FBL
(United States dollars)	Reference							
Income								
Voluntary contributions		-	-	-	4 263 660	2 901 475	-	11 554 438
Interest income		275	974	4 329	78 299	37 514	13 711	812 484
Miscellaneous income		-	-	-	2 329	329	-	1 264
Total income		275	974	4 329	4 342 288	2 939 320	13 711	12 368 218
Expenditure								
Staff and other personnel costs		-	-	-	103 766	290 619	-	3 529 481
Contractual services		-	-	-	2 062 296	611 793	8 686	364 152
Travel		-	-	-	21 477	66 750	5 852	381 859
Operating expenses		-	-	-	20 665	149 588	5 099	99 332
Acquisitions		-	-	-	-	100	-	81
Programme support costs	Statement X	-	-	-	173 886	145 248	2 531	-
Total Expenditure		-	-	-	2 372 062	1 263 098	21 997	4 352 906
Excess/(shortfall) of income over expenditure		275	974	4 329	1 970 226	1 676 230	(8 286)	8 035 311
Transfer to other funds		-	-	-	-	-	-	-
Refund to donors		-	-	-	-	-	-	-
Prior period adjustments		-	-	-	-	25 427	-	340
Net excess/(shortfall) of income over expenditure		275	974	4 329	1 970 226	1 701 657	(8 286)	8 035 651
Prior period savings on or cancellation of prior periods' obligations		-	-	-	-	-	2 186	-
Reserves and fund balances, beginning of period		3 637	18 831	37 266	-	(193 293)	194 323	7 679 009
Reserves and fund balances, end of period		3 912	19 805	41 594	1 970 226	1 508 364	188 223	15 714 664
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003								
Assets								
Cash and term deposits	3.1	3 912	19 812	61 691	2 667 623	1 888 127	189 582	15 991 462
Interfund receivable	Note 6	-	-	-	-	-	-	-
Voluntary pledges receivable		-	-	-	-	-	-	-
Other accounts receivable		-	-	-	7 642	57 248	-	105 393
Deferred charges		-	-	-	9 375	-	-	3 732
Total assets		3 912	19 812	61 691	2 674 640	1 945 375	189 582	16 100 587
Liabilities								
Interfund payable	Note 6	-	-	20 097	27 330	54 468	159	72 932
Other accounts payable		-	7	-	25 153	46 247	-	144 651
Reserve for obligation		-	-	-	651 931	337 276	1 203	166 370
Total liabilities		-	7	20 097	704 414	437 011	1 359	385 953
Reserves and fund balances								
Cumulative surplus		3 912	19 805	41 594	1 970 226	1 508 364	188 223	15 714 664
Total reserves and fund balances		3 912	19 805	41 594	1 970 226	1 508 364	188 223	15 714 664
Total liabilities, reserves and fund balances		3 912	19 812	61 691	2 674 640	1 945 375	189 582	16 100 587

UNEP Technical Cooperation Trust Funds		Technical Cooperation Trust Fund for the Provision of a Senior Programme Officer to the UNEP/GPA Office in The Hague (Financed by the Government of France)	Technical Cooperation Trust Fund for the Organization of a Technology Transfer Workshop on the Implementation of the Montreal Protocol for French Speaking African Countries (Financed by the government of France)	Technical Cooperation Trust Fund for UNEP's Implementation of the Activities Funded by the Global Environment Facility	Technical Cooperation Trust Fund to Provide Experts to the UNEP/GRID (Financed by the Government of the United States of America)	Technical Cooperation Trust Fund for the Production of an Information Video Booklet on Working Safely with Hydrocarbons in Domestic and Small Scale Commercial Refrigeration (Financed by the Government of Germany)	Technical Cooperation Trust Fund in Support of the Coordination Office of the Global Programme of Action for the Protection of the Marine Environment from Land-based Activities (Financed by the Government of the Netherlands)	Technical Cooperation Trust Fund in Support of UNEP's Implementation of Enabling and Pioneering Environmental Projects (Financed by the Government of Germany)
		FGL	FML	GFL	GIL	GML	GNL	GTL
Combined statement of income and expenditure for the biennium 2002-2003 ended 31 December 2003								
(United States dollars)	Reference							
Income								
Voluntary contributions		-	-	112 014 537	125 000	-	2 415 864	29 579
Interest income		8 760	680	2 605 198	4 577	1 335	2 137	306
Miscellaneous income		-	-	28 966	-	-	8 444	-
Total income		8 760	680	114 648 701	129 577	1 335	2 426 445	29 885
Expenditure								
Staff and other personnel costs		65 884	-	20 131 200	-	-	780 238	170
Contractual services		-	-	33 811 841	69 436	-	883 034	-
Travel		(179)	-	3 874 018	-	-	31 217	-
Operating expenses		-	-	15 065 219	-	-	219 223	23 201
Acquisitions		-	-	2 927 188	-	-	1 191	-
Programme support costs	Statement X	7 885	-	-	9 627	-	223 099	3 038
Total Expenditure		73 590	-	75 539 566	79 463	-	1 958 902	26 409
Excess/(shortfall) of income over expenditure		(64 830)	680	38 909 135	51 114	1 335	467 843	3 476
Transfer to other funds		-	-	-	-	-	-	-
Refund to donors		-	-	-	-	(33 402)	-	(12 137)
Prior period adjustments		-	-	(7 970 318)	-	-	-	-
Net excess/(shortfall) of income over expenditure		(64 830)	680	30 938 817	51 114	(32 067)	467 843	(8 661)
Prudential savings on or cancellation of prior periods' obligations		19	-	-	-	2 469	-	-
Reserves and fund balances, beginning of period		142 271	9 011	45 774 070	21 375	32 852	(102 594)	8 661
Reserves and fund balances, end of period		77 460	9 691	76 612 887	72 489	3 254	365 249	-
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003								
Assets								
Cash and term deposits	3.1	99 073	9 691	71 925 466	97 372	3 254	305 472	-
Interfund receivable	Note 6	-	-	-	-	-	-	-
Voluntary pledges receivable		-	-	-	-	-	436 160	-
Other accounts receivable		-	-	32 112 750	-	-	4 957	2 600
Deferred charges		-	-	72 430	-	-	-	-
Total assets		99 073	9 691	104 110 636	97 372	3 254	746 589	2 600
Liabilities								
Interfund payable	Note 6	470	-	21 259 030	-	-	38 207	2 600
Other accounts payable		9 699	-	3 238 861	-	-	28 999	-
Reserve for obligation		11 444	-	3 002 858	24 883	-	317 434	-
Total liabilities		21 613	-	27 497 749	24 883	-	380 310	2 600
Reserves and fund balances								
Cumulative surplus		77 460	9 691	76 612 887	72 489	3 254	365 249	-
Total reserves and fund balances		77 460	9 691	76 612 887	72 489	3 254	365 249	-
Total liabilities, reserves and fund balances		99 073	9 691	104 110 636	97 372	3 254	746 589	2 600

UNEP Technical Cooperation Trust Funds		Technical Cooperation Trust Fund for the Provision of Support to the Global International Waters Projects (Financed by the Government of Finland)	Technical Cooperation Trust Fund in Support of the Meetings of the UNEP High Level Committee of Ministers and Officials (Financed by the Government of the United States of America)	Technical Co-operation TF for Ireland Aid Multilateral Environ Fund for Africa	Technical Cooperation Trust Fund for UNEP's Implementation of the Multilateral Fund Activities	Technical Cooperation Trust Fund to Assist the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer in Developing Countries (Financed by the Government of Sweden)	INFOTERRA Technical Cooperation Trust Fund (Financed by the Government of the United States of America)	Technical Cooperation Trust Fund for the Establishment of the International Environment Technology Centre in Japan
Combined statement of income and expenditure for the biennium 2002-2003 ended 31 December 2003		GWL	HAL	IAL	IML	IPL	ITL	JCL
(United States dollars)	Reference							
Income								
Voluntary contributions		-	-	2 059 260	19 314 784	714 091	-	2 000 000
Interest income		35 094	9 661	41 960	1 043 035	9 518	-	137 086
Miscellaneous income		-	-	-	-	-	-	1 259
Total income		35 094	9 661	2 101 150	20 357 799	723 609	-	2 138 361
Expenditure								
Staff and other personnel costs		235 484	-	-	7 066 003	212 716	-	2 693 834
Contractual services		160 298	-	529 540	4 583 603	-	-	781 423
Travel		80 194	-	14 850	978 543	28 208	-	497 004
Operating expenses		68 939	-	158 327	2 723 670	87 286	-	886 642
Acquisitions		-	-	-	1 108 380	5 614	-	19 640
Programme support costs	Statement X	72 010	-	81 353	1 548 339	43 397	-	621 677
Total Expenditure		626 935	-	784 070	17 977 418	377 221	-	5 460 220
Excess/(shortfall) of income over expenditure		(590 841)	9 661	1 307 080	2 380 381	346 388	-	(3 321 859)
Transfer to other funds		-	-	-	-	-	-	-
Refund to donors		-	-	-	-	(75 734)	-	-
Prior period adjustments		-	-	-	3 793 117	-	-	-
Net excess/(shortfall) of income over expenditure		(590 841)	9 661	1 307 080	6 173 498	270 654	-	(3 321 859)
Prior-period savings on or cancellation of prior periods' obligations		-	-	-	(578)	2 574	-	32 686
Reserve and fund balances, beginning of period		650 693	117 406	-	4 375 698	(77 029)	(1 276)	3 828 316
Reserve and fund balances, end of period		59 852	126 267	1 307 080	10 548 618	196 202	(1 276)	539 333
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003								
Assets								
Cash and term deposits	3.1	146 874	126 267	1 501 241	13 104 367	251 079	-	897 410
Interfund receivable	Note 6	-	-	-	-	-	-	82 083
Voluntary pledges receivable		-	-	-	-	-	-	-
Other accounts receivable		-	-	-	1 818 803	-	-	99 236
Deferred charges		-	-	-	1 313	-	-	82 849
Total assets		146 874	126 267	1 501 241	14 924 483	251 079	-	921 578
Liabilities								
Interfund payable	Note 6	62 430	-	2 400	879 976	41 707	1 276	-
Other accounts payable		8 094	-	2 400	556 798	-	-	73 899
Reserve for obligation		7 498	-	189 361	2 939 091	13 170	-	308 346
Total liabilities		78 022	-	194 161	4 375 865	54 877	1 276	382 245
Reserves and fund balances								
Cumulative surplus		68 852	126 267	1 307 080	10 548 618	196 202	(1 276)	539 333
Total reserves and fund balances		68 852	126 267	1 307 080	10 548 618	196 202	(1 276)	539 333
Total liabilities, reserves and fund balances		146 874	126 267	1 501 241	14 924 483	251 079	-	921 578

UNEP Technical Cooperation Trust Funds

	References	Technical Cooperation Trust Fund to Support Activities on Environmental Issues (Financed by the Government of Japan)	Technical Cooperation Trust Fund to Develop and Coordinate the Implementation of the Plan for the Survey, Assessment and Dealing with the Consequences of Environmental Damage caused by Conflict between Kuwait and Iraq	Technical Cooperation Trust Fund for the Promotion of Cleaner Production Investments in Developing Countries (Financed by the Government of Norway)	Technical Cooperation for the Management of UNEP/GEF National Adaptation Programme of Action for Least Developed Countries (LDCs)	Technical Cooperation Trust Fund to Promote Technical Cooperation and Assistance in Industrial, Environmental and Raw Material Management (Financed by the Government of Sweden)	Technical Co-operation TF on the Conservation and Management of Marine Turtles and their Habitats of the Indian Oceans and South East Asia	Technical Cooperation Trust Fund for the Provision of Professional Officers to the Ozone Secretariat (Financed by the Government of the Netherlands)
Combined statement of income and expenditure for the biennium 2002-2003 ended 31 December 2003		JGL	KIL	KTL	LDL	MHL	MRL	PHL
(United States dollars)								
Income								
Voluntary contributions		-	-	403 939	1 758 856	-	287 801	-
Interest income		31 459	3 524	110 336	4 765	5 354	8 216	-
Miscellaneous income		-	-	55	-	-	-	-
Total income		31 459	3 524	514 330	1 763 621	5 354	296 017	-
Expenditure								
Staff and other personnel costs		-	-	404 490	19 495	-	28 684	-
Contractual services		-	-	515 773	26 594	-	5 229	-
Travel		-	-	100 318	7 624	-	13 941	-
Operating expenses		-	-	149 607	27 046	(1 332)	82	-
Acquisitions		-	-	52 867	3 013	-	2 450	-
Programme support costs	Statement X	-	-	150 000	-	(173)	6 550	-
Total Expenditure		-	-	1 362 075	83 672	(1 505)	56 936	-
Excess/(shortfall) of income over expenditure		31 459	3 524	(867 745)	1 679 949	6 859	239 081	-
Transfer to other funds		-	-	-	-	-	-	-
Refund to donors		-	-	-	-	-	-	-
Prior period adjustments		-	(83 250)	-	-	-	-	-
Net excess/(shortfall) of income over expenditure		31 459	(79 726)	(867 745)	1 679 949	6 859	239 081	-
Provisional savings on or cancellation of prior periods' obligations		-	-	-	-	-	-	-
Reserve and fund balances, beginning of period		403 487	79 726	1 572 195	-	69 602	-	(49 530)
Reserve and fund balances, end of period		434 946	-	704 450	1 679 949	76 461	239 081	(49 530)
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003								
Assets								
Cash and term deposits	3.1	447 947	-	869 989	1 713 401	76 461	169 692	-
Interfund receivable	Note 6	-	-	-	-	-	74 443	-
Voluntary pledges receivable		-	-	-	-	-	-	-
Other accounts receivable		-	-	-	162 376	-	-	-
Deferred charges		-	-	-	-	-	-	-
Total assets		447 947	-	869 989	1 875 777	76 461	244 135	-
Liabilities								
Interfund payable	Note 6	-	-	15 034	192 828	-	-	49 530
Other accounts payable		-	-	19 481	-	-	-	-
Reserve for obligation		13 001	-	131 024	3 000	-	5 054	-
Total liabilities		13 001	-	165 539	195 828	-	5 054	49 530
Reserves and fund balances								
Cumulative surplus		434 946	-	704 450	1 679 949	76 461	239 081	(49 530)
Total reserves and fund balances		434 946	-	704 450	1 679 949	76 461	239 081	(49 530)
Total liabilities, reserves and fund balances		447 947	-	869 989	1 875 777	76 461	244 135	-

UNEP Technical Cooperation Trust Funds		Technical Cooperation Trust Fund to Support the UNEP Executive Director's Implementation of Personnel Reforms in the UNEP Secretariat (Financed by the Government of the United States of America)	Technical Cooperation Trust Fund for the Promotion of Renewable Energy in the Mediterranean Region	TCTF to Supp the Implement of the Rotterdam & Stockholm Conven in Dev Countries	Technical Cooperation Trust Fund in Support of Meetings of Sub-Committees or Working Groups on Programmatic and Administrative Reform of UNEP (Financed by the Government of the United States of America)	Technical Cooperation Trust Fund for the Secondment of a UNEP Senior Officer to the CSD Secretariat of the Intergovernmental Panel on Forests (Financed by the Government of the Netherlands)	Special Purpose TF for the Prov of a Professional Officer to UNEP/SBC	Technical Cooperation Trust Fund for the UNEP/GEF Strategic Partnership
		PUL	REL	RSL	RUL	SDL	SNL	SPL
Combined statement of income and expenditure for the biennium 2002-2003 ended 31 December 2003								
(United States dollars)	Reference							
Income								
Voluntary contributions		-	998 500	330 000	-	510 640	300 030	-
Interest income		12 626	29 121	7 958	50 771	11 159	9 812	11 228
Miscellaneous income		-	-	-	-	-	-	-
Total income		12 626	1 027 621	337 958	50 771	521 799	309 842	11 228
Expenditure								
Staff and other personnel costs		258 962	67 847	-	178 984	520 901	219 450	65 761
Contractual services		-	81 670	-	5 000	-	-	99 349
Travel		-	3 198	-	-	-	-	42 108
Operating expenses		-	1 810	25 000	-	-	-	5 623
Acquisitions		-	-	-	-	-	-	5 712
Programme support costs	Statement X	33 665	20 086	3 250	23 635	62 472	26 334	-
Total Expenditure		292 627	174 611	28 250	205 619	583 373	245 784	218 553
Excess/(shortfall) of income over expenditure		(279 801)	853 010	309 708	(154 848)	(61 274)	64 058	(207 325)
Transfer to other funds		-	-	-	-	-	-	-
Refund to donors		-	-	-	-	-	-	-
Prior period adjustments		-	-	-	-	23 577	-	(58 155)
Net excess/(shortfall) of income over expenditure		(279 801)	853 010	309 708	(154 848)	(37 697)	64 058	(265 480)
Provisional savings on or cancellation of prior periods' obligations		-	-	-	-	-	-	-
Reserves and fund balances, beginning of period		314 838	-	-	762 823	(146 430)	-	384 854
Reserves and fund balances, end of period		35 037	853 010	309 708	607 975	(184 127)	64 058	119 374
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003								
Assets								
Cash and term deposits	3.1	42 523	780 112	309 708	606 260	-	75 380	131 558
Interfund receivable	Note 6	-	-	-	-	-	-	-
Voluntary pledges receivable		-	-	-	-	-	-	-
Other accounts receivable		-	132 070	-	-	-	-	-
Deferred charges		-	-	-	-	-	-	-
Total assets		42 523	912 182	309 708	606 260	-	75 380	131 558
Liabilities								
Interfund payable	Note 6	-	18 243	-	285	166 683	-	1 286
Other accounts payable		7 486	-	-	-	17 444	-	3 926
Reserve for obligation		-	40 829	-	-	-	11 322	8 972
Total liabilities		7 486	59 172	-	285	184 127	11 322	12 184
Reserves and fund balances								
Cumulative surplus		35 037	853 010	309 708	607 975	(184 127)	64 058	119 374
Total reserves and fund balances		35 037	853 010	309 708	607 975	(184 127)	64 058	119 374
Total liabilities, reserves and fund balances		42 523	912 182	309 708	606 260	-	75 380	131 558

UNEP Technical Cooperation Trust Funds		TC Trust Fund for enhancement of cooperation bet UNEP and UNCC	Technical Cooperation Trust Fund for the Provision of an Executive Assistant to the Executive Director (Financed by the Government of the United Kingdom)	Technical Cooperation Trust Fund for the Implementation of UNEP-UNCTAD Capacity Building Task Force on Activities on Trade, Environment and Development	Technical Cooperation Trust Fund to Assist Developing Countries to Take Action for the Protection of the Ozone Layer under the Vienna Convention and Montreal Protocol (Financed by the Government of Finland)	Technical Cooperation Trust Fund for the Provision of a Mining Expert (Financed by the South African Chamber of Mines)	UNEP Miscellaneous Project Activities	UNEP Technical Cooperation Trust Funds Total	
Combined statement of income and expenditure for the biennium 2002-2003 ended 31 December 2002		UCL	UKL	UTL	VML	ZAL	ZBL	2003	2001
(United States dollars)	Reference								
Income									
Voluntary contributions		1 997 840	94 256	300 000	55 600	-	-	164 776 268	105 219 333
Interest income		18 465	10 206	35 167	45 707	-	-	5 318 749	4 683 215
Miscellaneous income		-	-	-	-	-	-	42 986	23 095
Total income		2 016 305	104 462	335 167	101 307	-	-	170 138 023	109 925 643
Expenditure									
Staff and other personnel costs		456 765	48 029	25 262	-	-	-	37 887 269	21 928 139
Contractual services		183 620	-	188 427	227 951	-	-	44 908 686	23 256 499
Travel		37 575	-	36 209	3 600	-	-	8 216 268	4 227 263
Operating expenses		20 161	-	68 529	4 119	-	-	19 831 893	13 095 553
Acquisitions		166 427	-	1 678	-	-	-	4 284 820	2 638 034
Programme support costs	Statement X	188 494	5 764	41 814	30 637	-	-	3 524 109	3 322 044
Total Expenditure		943 062	53 793	361 719	266 307	-	-	118 663 885	68 467 532
Excess/(shortfall) of income over expenditure		1 073 243	50 669	(26 552)	(165 000)	-	-	53 474 158	41 458 021
Transfer to other funds		-	-	-	-	-	-	-	(382 775)
Refund to donors		-	-	-	-	(20 799)	-	(142 072)	(59 945)
Prior period adjustments		-	-	-	9 870	-	-	(4 522 651)	(695 191)
Net excess/(shortfall) of income over expenditure		1 073 243	50 669	(26 552)	(155 130)	(20 799)	-	48 809 435	40 310 109
Provisional savings on or cancellation of prior periods' obligations		-	-	-	49 000	-	-	82 851	(117 949)
Reserves and fund balances, beginning of period		-	78 298	460 067	610 592	20 799	380	67 482 913	27 290 753
Reserves and fund balances, end of period		1 073 243	128 967	433 515	504 462	-	380	116 375 199	67 482 913
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2002									
Assets									
Cash and term deposits	3.1	1 004 732	132 599	555 010	599 733	-	-	117 121 921	72 257 818
Interfund receivable	Note 6	-	-	-	-	-	380	136 916	3 522 909
Voluntary pledges receivable		-	-	-	55 600	-	-	480 750	-
Other accounts receivable		169 524	-	5 529	-	-	-	34 668 413	17 021 118
Deferred charges		-	-	-	-	-	-	149 899	29 975
Total assets		1 204 256	132 599	560 539	655 333	-	380	152 557 899	92 830 820
Liabilities									
Interfund payable	Note 6	27 490	267	69 265	28 281	-	-	23 810 252	13 220 504
Other accounts payable		17 410	824	42 760	-	-	-	4 256 374	2 654 233
Reserve for obligation		89 104	2 841	24 999	122 590	-	-	8 445 874	9 473 120
Total liabilities		131 013	3 932	127 024	150 871	-	-	36 212 500	25 347 857
Reserves and fund balances									
Cumulative surplus		1 073 243	128 967	433 515	504 462	-	380	116 375 199	67 482 913
Total reserves and fund balances		1 073 243	128 967	433 515	504 462	-	380	116 375 199	67 482 913
Total liabilities, reserves and fund balances		1 204 256	132 599	560 539	655 333	-	380	152 587 699	92 830 820

UNEP Other Trust Funds

Junior Professional Officers

		Technical Cooperation Trust Fund for Provision of Junior Professional Officers (Financed by the Government of Austria)	Technical Cooperation Trust Fund for Provision of Junior Professional Officers (Financed by the Government of Belgium	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the nordic Governments through the Government of Sweden)	Special Purpose Trust Fund for Government of Denmark's Agreement with UNEP for Provision of Junior Professional Officers	Technical Cooperation Trust Fund for the Provision of Professional and Junior Professional Officers (Financed by the Government of the United States of America).	Special Purpose Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Germany)	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of the Netherlands).
Combined statement of income and expenditure and changes in reserves and fund balances		TAL	TBL	TCL	TDL	TEL	TGL	THL
for the Biennium 2002-2003 ended 31 December 2003								
(United States dollars)	Reference							
Income								
Voluntary contributions		-	243 869	-	320 269	150 001	396 934	745 632
Interest income		209	16 515	4 591	39 685	835	25 309	1 478
Miscellaneous income		-	-	-	-	-	-	-
Total income		209	260 375	4 591	359 954	150 836	422 219	747 110
Expenditure								
Staff and other personnel costs		-	347 270	(8)	596 460	201 573	217 550	748 177
Travel		-	4 988	-	21 418	-	7 236	46 124
Operating expenses		-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-
Programme support costs	Statement X	-	42 261	-	74 028	24 189	26 975	94 866
Total expenditure		-	394 439	(8)	690 926	225 762	251 769	889 267
Excess/(shortfall) of income over expenditure		209	(134 064)	4 599	(330 972)	(75 126)	170 447	(138 847)
Refund to Donors		(77 269)	-	-	(67 226)	-	(23 458)	-
Prior period adjustments		(74 356)	-	-	-	-	(35 725)	13
Net excess/(shortfall) of income over expenditure		(151 412)	(134 064)	4 599	(398 199)	(75 126)	111 266	(138 834)
Recognized savings on or cancellation of prior periods' obligations		-	(4 160)	-	486	-	-	90
Transfer from other funds								
Reserves and fund balances, beginning of period		77 160	290 418	60 669	744 186	(38 146)	340 805	72 194
Reserves and fund balances, end of period		(74 252)	152 194	65 268	346 482	(113 272)	452 071	(66 710)
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003								
Assets								
Cash and term deposits	Schedule 3.1	8	171 175	65 268	414 241	69	475 754	26 028
Interfund receivable	Note 6	-	-	-	-	-	-	-
Other accounts receivable		-	-	-	-	-	-	-
Deferred charges		-	-	-	-	-	-	-
Total assets		8	171 175	65 268	414 241	69	475 754	26 028
Liabilities								
Interfund payable	Note 6	74 260	2 866	-	9 036	108 113	1 104	48 036
Other accounts payable		-	9 030	-	11 836	-	2 388	16 236
Other liabilities		-	-	-	-	-	-	-
Reserve for obligation		-	7 085	-	48 869	5 228	20 161	28 467
Total liabilities		74 260	18 981	-	67 759	113 341	23 683	92 738
Reserves and fund balances								
Cumulative surplus		(74 252)	152 194	65 268	346 482	(113 272)	452 071	(66 710)
Total reserves and fund balances		(74 252)	152 194	65 268	346 482	(113 272)	452 071	(66 710)
Total liabilities, reserves and fund balances		8	171 175	65 268	414 241	69	475 754	26 028

UNEP Other Trust Funds

Junior Professional Officers

		Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Italy)	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Japan).	Technical Cooperation Trust Fund for the Provision of Professional Officers (Financed by the Government of the Republic of Korea)	Special Purpose Trust Fund for the Government of Norway's Agreement with the UNEP for the Provision of Junior Professional Officers	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of France)	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Sweden).	UNEP Other Trust Funds Junior Professional Officers Total	
Combined statement of income and expenditure and changes in reserves and fund balances		TIL	TJL	TKL	TNL	TRL	TSL	2003	2001
for the biennium 2002-2003 ended 31 December '03.)									
(United States dollars)	Rate: 1:1								
Income									
Voluntary contributions		780 643	672 164	779 049	117 585	119 414	256 575	4 582 634	4 888 654
Interest income		10 069	96 253	24 832	13 272	11 563	18 986	263 368	322 909
Miscellaneous income		-	-	-	-	-	-	-	522
Total income		790 712	768 417	803 881	130 885	130 977	275 863	4 846 000	5 188 085
Expenditure									
Staff and other personnel costs		383 995	874 160	744 589	117 751	79 619	182 213	4 600 588	4 432 457
Travel		11 158	15 677	6 088	8 758	-	(858)	118 512	100 945
Operating expenses		94	3	-	-	-	75	162	861
Acquisitions		-	-	-	-	-	-	-	358
Programme support costs	Statement X	48 568	116 783	90 081	15 181	9 578	21 763	986 383	944 098
Total Expenditure		453 525	1 106 643	840 758	141 691	89 397	203 195	5 296 646	5 078 747
Excess/(shortfall) of income over expenditure		336 887	(340 226)	(36 875)	(10 826)	41 580	72 668	(440 648)	110 238
Refund to Donors		-	-	-	-	-	-	(187 985)	(37 211)
Prior period adjustments		-	-	-	-	-	-	(110 050)	(9 787)
Net excess/(shortfall) of income over expenditure		336 887	(340 226)	(36 875)	(10 826)	41 580	72 668	(718 681)	63 240
Provisional savings on or cancellation of prior periods obligations		-	(1 821)	-	2 553	-	-	(2 873)	304 048
Transfer from other funds									
Reserves and fund balances, beginning of period		(9 302)	1 341 980	185 182	113 849	112 381	213 970	3 504 885	3 137 597
Reserves and fund balances, end of period		327 585	999 913	148 307	105 576	153 961	286 638	2 783 351	3 504 885
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003									
Assets									
Cash and term deposits	Schedule 3.1	361 954	1 062 323	175 667	110 032	158 889	294 948	3 317 274	3 015 329
Interfund receivable	Note 6	-	-	-	2 110	1 342	-	3 452	1 010 638
Other accounts receivable		-	-	583	1 815	-	-	2 366	29 949
Deferred charges		-	-	-	-	-	-	-	3 007
Total assets		361 954	1 062 323	176 140	113 957	161 241	294 948	3 323 134	4 058 914
Liabilities									
Interfund payable	Note 6	12 517	3 627	2 132	-	-	2 733	284 324	341 218
Other accounts payable		9 109	14 611	6 348	6 756	-	-	76 380	104 761
Other liabilities		-	-	-	-	-	-	-	(88 987)
Reserve for obligations		12 656	44 972	17 363	1 625	7 310	5 576	197 059	180 849
Total liabilities		34 282	63 210	27 833	8 381	7 310	8 309	539 773	535 729
Reserves and fund balances									
Cumulative surplus		327 585	999 913	148 307	105 576	153 931	286 638	2 783 351	3 504 885
Total reserves and fund balances		327 585	999 913	148 307	105 576	153 931	286 638	2 783 351	3 504 885
Total liabilities, reserves and fund balances		361 954	1 062 323	176 140	113 957	161 241	294 948	3 323 134	4 058 914

UNEP Sasakawa Environment Prize

Statement of income and expenditure and changes in reserves and fund balances for the biennium 2002-2003 ended 31 December 2003

(United States dollars)

	Reference	2003	2001
Income			
Voluntary contributions		602 700	542 700
Interest income		127 135	199 110
Total income		729 835	741 810
Expenditure			
Staff and other personnel costs			5 000
Contractual services		58 279	40 349
Travel		49 937	18 005
Operating expenses		158 138	164 410
Acquisitions		5 858	8 916
Programme support costs	Statement X	34 580	29 204
Prize award		400 000	400 000
Total Expenditure		700 792	853 884
Excess/(shortfall) of income over expenditure		29 043	87 926
Transfer to Endowment Fund - Current period		(38 141)	(29 620)
Net excess/(shortfall) of income over expenditure		(9 098)	58 306
Reserves and fund balances, beginning of period		49 994	(8 312)
Reserves and fund balances, end of period		40 897	49 994
Endowment Fund - beginning of period		1 505 319	1 475 699
Endowment Fund - end of period		1 543 460	1 505 319

Statement of assets, liabilities, reserves and fund balances as at 31 December 2003

Assets			
Cash and term deposits	Sch 3.1	1 656 446	1 772 594
Interfund receivable	*Note 6	86	-
Other accounts receivable		1 979	1 980
Total assets		1 658 511	1 774 574
Liabilities			
Interfund payable	Note 6	-	80 478
Other accounts payable		523	2 638
Reserve for obligations		73 632	136 145
Total liabilities		74 155	219 261
Reserves and fund balances			
Endowment Fund		1 543 460	1 505 319
Cumulative surplus/(deficit)		40 897	49 994
Total reserves and fund balances		1 584 356	1 555 313
Total liabilities, reserves and fund balances		1 658 511	1 774 574

Special Account for Programme Support Costs

Statement of income and expenditure and changes in reserves and fund balances for the biennium 2002-2003 ended 31 December 2003

(United States dollars)

	Reference	2003	2 001
Income			
Programme support income			
UNEP General Trust Funds	Statement V	11 683 169	8 689 709
Multilateral Fund	Statement VI	485 338	376 170
UNEP Technical Cooperation Trust Funds	Statement VII	3 524 109	3 322 044
UNEP Junior Professional Officers Programme	Statement VIII	566 383	544 008
UNEP Sasakawa Environment Prize	Statement IX	34 680	29 204
UNFIP		590 787	503 300
UNEP Earmarked Contributions	Statement XI	1 252 117	376 229
Interest income		726 093	368 863
Miscellaneous income		382 388	52 154
Total income		19 244 964	14 261 681
Expenditure			
Staff and other personnel costs		15 684 762	14 260 336
Contractual services		564 175	1 375 584
Travel		104 404	354 857
Operating expenses		301 921	376 798
Acquisitions		21 006	10 125
Total Expenditure		16 676 268	16 377 700
Excess/(shortfall) of income over expenditure		2 568 696	(2 116 019)
Transfer to/from operating reserve		-	500 000
Prior period adjustments		(771 376)	(69 424)
Net excess/(shortfall) of income over expenditure		1 797 320	(1 685 443)
Provisional savings on or cancellation of prior periods' obligations		113 782	835 475
Transfer from/(to) United Nations Office At Nairobi and Other Funds		(19 118)	-
Reserves and fund balances, beginning of period		1 658 937	2 508 905
Reserves and fund balances, end of period		3 550 921	1 658 937
Operating Reserve - Beginning of period		2 000 000	2 500 000
Operating Reserve - End of period		2 000 000	2 000 000

Statement of assets, liabilities, reserves and fund balances as at 31 December 2003

Assets			
Cash and term deposits	Sch 3.1	6 881 496	1 702 234
Interfund receivable	Note 6	-	2 510 042
Other accounts receivable		21 214	3 234
Deferred charges		-	3 234
Total assets		6 902 710	4 218 744
Liabilities			
Interfund payable	Note 6	106 717	-
Other accounts payable		261 694	107 934
Reserve for obligations		983 378	451 873
Total liabilities		1 351 789	559 807
Reserves and fund balances			
Operating reserve		2 000 000	2 000 000
Cumulative surplus		3 550 921	1 658 937
Total reserves and fund balances		5 550 921	3 658 937
Total liabilities, reserves and fund balances		6 902 710	4 218 744

UNEP Earmarked Contributions		Counterpart Contributions in Support of the Environment Fund Activities	Support of the Action Plan for the Eastern African Region	Support of the Action Plan for the Caribbean Environment Programme	Support of the Eastern Asian Seas Action Plan	Support of the EUROBATS Secretariat	Support of the Global Environment Facility (GEF)	Support of the Mediterranean Action Plan	Support of the ROWPAP Action Plan	Support of the Activities of the OZONAI Secretariat	Support of the Basel Convention
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2002-2003 ended 31 December 2003		CFL	GAW	GCL	GEL	GFL	GGL	GML	GHL	GOL	GRL
(United States dollars)	Reference										
Income											
Voluntary contributions		41 499 142	153 323	1 381 074	389 432	172 635	1 606 090	1 282 295	1 332 299	394 481	220 775
Interest income		-	23 764	34 139	13 958	27 856	102 656	11 102	52 581	19 176	8 129
Miscellaneous income		28 519	-	-	-	-	-	29 811	-	-	-
Total income		41 527 661	157 087	1 385 213	403 390	200 491	2 010 746	1 313 998	1 384 880	413 657	228 904
Expenditure											
Staff and other personnel costs		7 389 097	-	10 621	-	-	30 389	157 429	-	183 685	22 990
Contractual services		11 936 930	-	246 980	69 840	148 178	880 851	888 700	-	131 465	587
Travel		1 632 718	-	16 147	6 444	-	61 428	39 636	-	8 888	2 370
Operating expenses		7 493 196	-	163 382	94 624	28 942	962 621	144 583	-	11 169	9 174
Acquisitions		480 230	-	2 016	1 147	-	-	8 698	-	28 407	-
Fellowships, grants and contributions		-	-	-	-	-	-	-	-	-	-
Programme support costs	Statement X	518 198	-	57 116	19 198	22 896	7 134	57 039	-	40 826	4 514
Total Expenditure		29 449 339	-	496 460	211 451	199 017	1 932 623	1 316 146	-	408 102	39 236
Excess/(shortfall) of income over expenditure		12 078 322	157 087	888 753	191 939	1 474	378 123	(21 159)	1 384 880	5 564	189 668
Refund to Donors		(33 868)	-	-	-	-	-	(8 334)	-	(10 661)	-
Prior period adjustments		(446 411)	-	-	(55 239)	31 200	-	-	-	(53 364)	(134 279)
Net excess/(shortfall) of income over expenditure		11 598 088	157 087	888 753	136 701	32 674	378 123	(24 493)	1 384 990	(59 471)	55 390
Provisional savings on or cancellation of prior periods' obligations		61 987	-	-	-	-	90	12 000	-	-	-
Reserves and fund balances, beginning of		13 179 334	220 399	226 650	95 758	(4 316)	1 099 754	36 591	16 256	171 154	148 646
Reserves and fund balances, end of period		24 839 379	377 486	1 115 403	232 460	28 358	1 477 967	43 098	1 401 246	112 683	212 036
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003											
Assets											
Cash and term deposits	Schedule 3.1	25 199 771	377 486	1 055 072	315 765	32 488	1 724 329	298 584	1 401 246	167 329	251 270
Interfund receivable	Note 6	1 899 316				211					
Voluntary pledges receivable		2 556 675	-	80 000	-	-	-	-	-	33 365	-
Other accounts receivable		1 948 171	-	103 555	-	-	92 149	2 996	-	86 205	-
Deferred charges		87 217	-	-	-	-	-	-	-	-	-
Total assets		29 647 150	377 486	1 238 627	315 765	32 699	1 816 478	211 480	1 401 246	286 899	251 270
Liabilities											
Interfund payable	Note 6	-	-	6	38 120	-	171 476	11 182	-	8 650	39 234
Other accounts payable		1 033 980	-	-	-	-	54 065	5 900	-	-	-
Other liabilities		-	-	-	-	-	-	-	-	-	-
Reserve for obligation		3 767 885	-	123 218	45 185	4 343	112 979	151 400	-	164 566	-
Deferred credits		5 929									
Total liabilities		4 807 774	-	123 224	83 305	4 343	338 511	168 382	-	173 215	39 234
Reserves and fund balances											
Cumulative surplus		24 839 376	377 486	1 115 403	232 460	28 356	1 477 967	43 098	1 401 246	112 683	212 036
Total reserves and fund balances		24 839 376	377 486	1 115 403	232 460	28 356	1 477 967	43 098	1 401 246	112 683	212 036
Total liabilities, reserves and fund balances		29 647 150	377 486	1 238 627	315 765	32 699	1 816 478	211 480	1 401 246	286 898	251 270

UNEP Earmarked Contributions		Support of the African Eurasian Waterbirds Agreement	Support of the CITES Activities	Support of the ASCOBANS Secretariat	Support of the Convention of Migratory Species of Wild Animals (CMS)	UNEP - Earmarked Contributions Total	
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2002-2003 ended 31 December 2003		OSL	QTL	QVL	QWL	2003	2001
(United States dollars)	Reference						
Income							
Voluntary contributions		342 272	2 851 360	183 606	1 006 052	53 656 654	24 751 745
Interest income		11 684	47 399	2 359	11 145	366 038	331 001
Miscellaneous income		-	7 790	-	-	96 620	342 621
Total income		353 956	2 906 549	185 965	1 017 197	53 459 712	25 429 367
Expenditure						-	
Staff and other personnel costs		18 457	1 905 198	-	-	8 818 072	4 447 657
Contractual services		292 386	823 724	144 983	342 651	15 636 936	8 251 004
Travel		1 267	460 670	-	-	2 229 273	467 904
Operating expenses		5 513	1 244 843	(382)	140 237	10 288 261	4 719 639
Acquisitions		773	470 007	195	-	987 472	333 985
Fellowships, grants and contributions		-	-	-	-	-	45 052
Programme support costs	Statement: X	41 383	396 267	18 769	62 199	1 252 117	378 229
Total Expenditure		359 799	4 370 727	163 145	546 087	39 210 131	18 881 450
Excess/(shortfall) of income over expenditure		(5 843)	(1 464 178)	(7 180)	472 110	14 249 581	6 753 917
Refund to Donors		-	-	-	-	(47 971)	(83 079)
Prior period adjustments		66 100	1 080 917	-	-	498 935	(584 778)
Net excess/(shortfall) of income over expenditure		60 257	(383 261)	(7 180)	472 110	14 700 645	6 086 060
Provisional savings on or cancellation of prior periods' obligations		29 666	-	-	-	103 788	185 804
Reserves and fund balances, beginning of		30 678	589 046	(15 426)	7 602	15 819 216	9 547 351
Reserves and fund balances, end of period		120 623	205 785	(22 606)	479 712	30 623 625	15 819 215
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003							
Assets							
Cash and term deposits	Schedule 3.1	254 585	1 139 952	16 982	589 569	30 720 436	14 431 394
Interfund receivable	Note 6					1 656 527	1 622 518
Voluntary pledges receivable		-	67 014	-	-	2 739 064	916 109
Other accounts receivable		-	99 981	-	-	2 311 997	3 062 724
Deferred charges		-	530 982	-	-	818 199	
Total assets		254 585	1 807 929	16 982	589 569	38 246 163	20 022 743
Liabilities							
Interfund payable	Note 6	82 243	48 170	5 786	60 467	483 333	184 778
Other accounts payable		-	1 272 286	-	2 205	2 388 315	638 015
Other liabilities		-	-	-	-	-	(81 267)
Reserve for obligation		51 719	183 686	32 803	47 204	4 694 981	3 482 935
Deferred credits			100 030			105 929	
Total liabilities		133 962	1 602 124	38 588	109 876	7 622 538	4 235 527
Reserves and fund balances							
Cumulative surplus		120 623	205 785	(22 606)	479 712	30 623 625	15 819 215
Total reserves and fund balances		120 623	205 785	(22 606)	479 712	30 623 625	15 819 215
Total liabilities, reserves and fund balances		254 585	1 807 909	16 982	589 569	38 246 163	20 022 742

Support of the Mediterranean Action Plan

Statement of income and expenditure and changes in reserves and fund balances for the biennium 2002-2003 ended 31 December 2003

(United States dollars)

	Reference	2003	2001
Income			
Voluntary contributions		800 000	800 000
Interest income		7 776	3 089
Miscellaneous income		516	19 874
Total income		808 292	822 963
Expenditure			
Staff and other personnel costs		342 002	132 148
Operating expenses		357 062	319 199
Acquisitions		464 954	241 842
Total Expenditure		1 164 018	693 189
Excess/(shortfall) of income over expenditure		(355 726)	129 774
Prior period adjustments		-	(7 371)
Net excess/(shortfall) of income over expenditure		(355 726)	122 403
Reserves and fund balances, beginning of period		529 885	407 482
Reserves and fund balances, end of period		174 159	529 885

Statement of assets, liabilities, reserves and fund balances as at 31 December 2003

Assets			
Cash and term deposits		-	146
Interfund receivable	Note 6	216 305	548 183
Other accounts receivable		827	-
Total assets		217 132	548 329
Liabilities			
Other accounts payable		-	39
Reserve for obligations		42 973	18 405
Total liabilities		42 973	18 444
Reserves and fund balances			
Cumulative surplus		174 159	529 885
Total reserves and fund balances		174 159	529 885
Total liabilities, reserves and fund balances		217 132	548 329

Support of the Action Plan for the Caribbean Environment Programme (Jamaica $)

Statement of income and expenditure and changes in reserves and fund balances for the biennium 2002-2003 ended 31 December 2003
(United States dollars)

Income	Reference	2003	2001
Voluntary contributions		98 705	48 584
Interest income		-	24
Miscellaneous income		175	-
Total income		98 880	48 608
Expenditure			
Operating expenses		642	12 934
Total Expenditure		642	12 934
Excess/(shortfall) of income over expenditure		98 238	35 674
Prior period adjustments		(178 791)	(796)
Net excess/(shortfall) of income over expenditure		(80 553)	34 878
Reserves and fund balances, beginning of period		80 553	45 675
Reserves and fund balances, end of period		-	80 553

Statement of assets, liabilities, reserves and fund balances as at 31 December 2003

Assets			
Cash and term deposits	Sch 3.1	41 064	16 283
Interfund receivable	Note 6	-	73 624
Total assets		41 064	89 907
Liabilities			
Interfund payable	Note 6	41 064	-
Other accounts payable		-	9 354
Total liabilities		41 064	9 354
Reserves and fund balances			
Cumulative surplus		-	80 553
Total reserves and fund balances		-	80 553
Total liabilities, reserves and fund balances		41 064	89 907

Revolving Fund Activities

Statement of income and expenditure and changes in reserves and fund balances for the biennium 2002-2003 ended 31 December 2003 (United States dollars)

Income	Reference	2003	2001
Sale of publications		104 726	116 274
Royalties		51 050	3 446
Miscellaneous income		10 699	11 879
Total income		166 475	131 599
Expenditure			
Contractual services		148 128	90 020
Travel		11 949	19 871
Operating expenses		-	14 906
Acquisitions		-	2 575
Total Expenditure		160 077	127 372
Excess/(shortfall) of income over expenditure		6 398	4 227
Net excess/(shortfall) of income over expenditure		6 398	4 227
Transfer from (to) other Funds		(6 447)	(4 227)
Provisional savings on or cancellation of prior periods' obligations		49	-
Reserves and fund balances, beginning of period		200 000	200 000
Reserves and fund balances, end of period		200 000	200 000

Statement of assets, liabilities, reserves and fund balances as at 31 December 2003

Assets			
Interfund receivable	Note 6	216 977	171 699
Inventory		-	17 009
Deferred charges		-	17 804
Total assets		216 977	206 512
Liabilities			
Other accounts payable		10 272	6 463
Reserve for obligations		6 705	49
Total liabilities		16 977	6 512
Reserves and fund balances			
Cumulative surplus		200 000	200 000
Total reserves and fund balances		200 000	200 000
Total liabilities, reserves and fund balances		216 977	206 512

Notes to the financial statements

Note 1
The United Nations Environment Programme and its objectives

(a) The United Nations Environment Programme (UNEP) was established by the General Assembly by its resolution 2997 (XXVII) of 15 December 1972, with the Governing Council as its policy-making organ and a secretariat to serve as a focal point for environmental action and coordination within the United Nations system.

(b) The mandate of UNEP has been confirmed through various legislative measures, both by the General Assembly and the Governing Council of UNEP. UNEP also provides the secretariats to several global and regional conventions that have been established in areas related to UNEP programme activities.

(c) The activities for which UNEP is responsible fall within the framework of programme 10, Environment, of the revised medium-term plan for the period 2002-2005.[a] The overall objective of programme 10 is to provide leadership and encourage partnership in caring for the environment by inspiring, informing and enabling nations and peoples to improve their quality of life without compromising that of future generations. The main elements of the strategy for achieving the overall objective include: (a) filling the information and knowledge gap on critical environmental issues through more comprehensive assessments; (b) identifying and further developing the use of appropriate integrated policy measures in tackling the root causes of major environmental concerns; and (c) mobilizing action for better integration of international action to improve the environment, particularly in relation to regional and multilateral agreements, as well as United Nations system-wide collaborative arrangements.

Note 2
Summary of significant accounting policies

(a) The accounts of UNEP are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the Regulations, administrative instructions issued by the Under-Secretary-General for Management or the Controller and specific decisions of the Governing Council of UNEP. They also take fully into account the United Nations system accounting standards, as adopted by the Administrative Committee on Coordination (ACC) (now the United Nations System Chief Executives Board for Coordination). The Organization follows International Accounting Standard 1 on the disclosure of accounting policies, as modified and adopted by ACC, as shown below:

(i) Going concern, consistency, and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons;

[a] *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 6* (A/57/6/Rev.1).

(ii) Prudence, substance over form, and materiality should govern the selection and application of accounting policies;

(iii) Financial statements should include clear and concise disclosure of all significant accounting policies which have been used;

(iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. These policies should normally be disclosed in one place;

(v) Financial statements should show comparative figures for the corresponding period of the preceding financial period;

(vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified.

(b) The Organization's accounts are maintained on a "fund accounting" basis. Each fund is maintained as a distinct financial and accounting entity with a separate self-balancing, double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(c) The financial period of the Organization is a biennium and consists of two consecutive calendar years for all funds.

(d) Generally, income, expenditure, assets and liabilities are recognized on the accrual basis of accounting.

(e) The accounts of the Organization are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of transactions, at rates of exchange established by the Under-Secretary-General for Management. In respect of such currencies, the financial statements, prepared at such intervals as may be prescribed by the Controller under delegation of authority from the Under-Secretary-General for Management, shall reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than the United States dollar translated at the applicable United Nations rates of exchange in effect as at the date of the statements. In the event that the application of actual exchange rates at the date of the statements would provide a valuation materially different from the application of the Organization's rates of exchange for the last month of the financial period, a footnote will be presented quantifying the difference.

(f) The Organization's financial statements are prepared on the historical cost basis of accounting, and are not adjusted to reflect the effects of changing prices for goods and services.

(g) The Organization's financial statements are prepared in accordance with the ongoing recommendations of the Working Party on Accounting Standards to the United Nations System Chief Executives Board for Coordination.

(h) The results of the Organization's operations presented in statements I, II and III are shown in summary by general type of activity, as well as on a consolidated basis for funds other than those that are reported on separately. Their presentation on a consolidated basis does not imply that the various separate funds

can be intermingled in any way, since, normally, resources may not be utilized between funds.

(i) The regular budget of the United Nations meets part of the costs of the secretariat of the United Nations Environment Programme established under resolution 2997 (XXVII). Details of the expenditure may be found in the financial report and audited financial statements of the United Nations. They are not considered further in the present report.

(j) Income:

(i) Voluntary contributions from Member States or other donors are recorded as income on the basis of a written commitment to pay monetary contributions at specified times within the current financial period. Pledges to the Environment Fund remaining unpaid after four years are written off with the approval of the Governing Council. Pledges to trust funds which involve the share of a party or parties for a budget convention that has been approved by Governments are written off with the approval of the conference of parties in question. Finally, pledges to trust funds which are purely voluntary are written off with the approval of the Executive Director of UNEP;

(ii) Income received under inter-organization arrangements represents allocations of funding from agencies to enable the Organization to administer projects or other programmes on their behalf;

(iii) Allocations from other funds represent monies appropriated or designated from one fund for transfer to and disbursement from another fund;

(iv) Income for services rendered includes reimbursements for salaries of staff members and other costs which are attributable to providing technical and administrative support to other organizations;

(v) Interest income includes all interest earned on deposits in various bank accounts and investment income earned on marketable securities and other negotiable instruments in the cash pool. All realized losses and net unrealized losses on short-term investments are offset against investment income. Investment income and costs associated with the operation of investments in the cash pool are allocated to participating funds;

(vi) Miscellaneous income includes refunds of expenditures charged to prior periods, income from net gains resulting from currency translations, monies accepted for which no purpose was specified, uncashed cheques one year from their date of issuance, interest from counterpart contributions to the Environment Fund and other sundry income. Income for future financial periods is recorded as deferred income in the current financial period, as referred to in item (m) (ii) below.

(k) Expenditure:

(i) Expenditures are incurred against authorized allotments. Total expenditures reported include unliquidated obligations and disbursements;

(ii) Expenditures incurred for non-expendable property are charged to the budget of the period when acquired and are not capitalized. Inventory of such non-expendable property is maintained at historical cost;

(iii) Expenditures for future financial periods are not charged to the current financial period and are recorded as deferred charges as referred to in item (l) (iv) below.

(l) Assets:

(i) Cash and term deposits comprise funds held in demand deposit accounts and interest bearing bank deposits;

(ii) Investments include marketable securities and other negotiable instruments in the cash pool. Cost is defined as the nominal value plus/minus any unamortized premium/discount. Short-term investments, stated at the lower of cost or market value, are disclosed in schedule 3;

(iii) The United Nations Headquarters cash pool comprises participating funds' share of the cash and term deposits, short-term investments and accrued investment income, all of which are managed in the pool. The investments in the pool are similar in nature to those referred to in item (l) (ii) above and are accounted for as stated therein. Income earned on the investments of the cash pool and the costs associated with the operation of these investments are allocated to participating funds. Each participating fund's share in the cash pool is reported separately in its statements;

(iv) Deferred charges normally comprise expenditure items that are not properly chargeable to the current financial period. They will be charged as expenditure in a subsequent period. These expenditure items include commitments approved for future financial periods in accordance with financial rule 106.7. Such commitments are normally restricted to administrative requirements of a continuing nature and to contracts or legal obligations where long lead-times are required for delivery;

(v) For purposes of the balance sheet statements only, those portions of education grant advances that are assumed to pertain to the scholastic years completed as at the date of the financial statement are shown as deferred charges. The full amounts of the advances are maintained as accounts receivable from staff members until the required proofs of entitlement are produced, at which time the budgetary accounts are charged and the advances settled;

(vi) Maintenance and repair of assets are charged against the appropriate budgetary accounts. Furniture, equipment and other non-expendable property are not included in the assets of the organization. Acquisitions are charged against budgetary accounts in the year of purchase. The value of non-expendable property is recorded in memoranda accounts, and is disclosed in note 7 below.

(m) Liabilities, reserves and fund balances:

(i) Operating and other types of reserves are included in the totals for reserves and fund balances shown in the financial statements;

(ii) Deferred income includes pledged contributions for future periods and other income received but not yet earned;

(iii) Commitments of the Organization relating to prior, current, and future financial periods are shown as unliquidated obligations. Current-period

obligations relating to special accounts remain valid for 12 months following the end of the biennium to which they relate. Obligations for most technical cooperation activities remain valid for 12 months after the end of each calendar year.

(n) Financial reserve. As stated in rule 209.2 of the Financial Rules of the Environment Fund, the purpose of the financial reserve is to guarantee the financial liquidity and integrity of the Fund, to compensate for uneven cash flows and to meet such other similar requirements as may be decided upon by the Governing Council. The level of the financial reserve is determined from time to time by the Governing Council, and the Council, in its decision 20/31, paragraph 14, authorized the Executive Director to further increase the level of the financial reserve to $20 million as and when carry-over resources become available over and above those needed to implement the programme approved.

(o) Operational reserve. With regard to the special account for programme support costs, an operational reserve is required to be held to protect against unforeseen shortfalls in delivery, inflation and currency adjustments or to liquidate legal obligations in the event of abrupt terminations of activities financed from extrabudgetary resources.

(p) Revolving Fund. The Governing Council, by its decision 11/(II) of 22 March 1974, established a Revolving Fund (Information) to finance the production of materials in support of national programmes of public information and education in the environment field. The Council further decided that the income from the sale or rental of information materials, the production of which was financed from the Revolving Fund (Information) shall be credited to that Fund. Any cumulative surplus in excess of $200,000 is transferred to the Environment Fund at the end of the financial period.

(q) Project expenditures with respect to UNEP projects undertaken by cooperating agencies and supporting organizations are recorded in the UNEP accounts on the basis of actual expenditure of funds reported by them to UNEP. Expenditures include the unliquidated obligations of cooperating agencies. The unspent balances of the remittances held by agencies and organizations are recorded as advances in the UNEP accounts.

(r) Contingencies. Provision to meet contingent liabilities for compensation payments under appendix D to the Staff Rules of the United Nations for the personnel financed from trust funds and the Environment Fund has been made and is calculated on the basis of 1 per cent of the net base salary. Furthermore, since July 2002, provision, calculated at 8 per cent of net base salary, is made in the Environment Fund and trust funds for end-of-service benefits.

(s) Trust funds. UNEP follows the general provisions of the Secretary-General's bulletin on the establishment and management of trust funds (ST/SGB/188) and its supporting administrative instructions (ST/AI/285 and ST/AI/286), although, as indicated in paragraph 3 of ST/SGB/188, that bulletin does not apply to funds such as the Fund of the United Nations Environment Programme, which are subject to the administrative authority of their executive heads.

(t) At the eleventh meeting of the Executive Committee of the Multilateral Fund for the Implementation of the Montreal Protocol, it was decided that promissory notes constituted committable resources and that the deposit of a

promissory note would be considered to be payment of a country's contribution to the Multilateral Fund. Consequently, promissory notes received from member countries have been reflected accordingly in the accounts of the Multilateral Fund.

(u) The United Nations Environment Programme is a member organization participating in the United Nations Joint Staff Pension Fund, which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined benefit plan. The financial obligation of the Organization to the Pension Fund consists of its mandated contribution at the rate established by the United Nations General Assembly together with its share of any actuarial deficiency payments under article 26 of the Regulations of the Fund. Such deficiency payments are only payable if and when the United Nations General Assembly has invoked article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation date. As at the date of the current Financial Statements, the General Assembly has not invoked that provision.

Note 3
Financial reporting by agencies and supporting organizations

All agencies and organizations, except 13, engaged in the implementation of projects funded by UNEP and/or its associated trust funds reported their expenditures as at 31 December 2003.

Note 4
The cash flow summary

Statement III is based on the indirect method of cash flow statements covered by International Accounting Standard 7.

Note 5
Environment Fund (statement IV)

(a) Accounts receivable. The totals below provide a comparison of the amounts shown in statement IV as other accounts receivable, as at 31 December 2003 and 2001 (in United States dollars):

	2003	*2001*
Governments	310 415	258 555
Staff members	1 094 224	3 417 288
Vendors	196 631	645 408
Specialized agencies	10 035	19 325
Other United Nations agencies	7 718 515	3 037 416
Other	204 068	138 243
Total	**9 533 888**	**7 516 235**

(b) Accounts payable. The totals below provide a comparison of the amounts shown in statement IV as accounts payable, as at 31 December 2003 and 2001 (in United States dollars):

	2003	*2001*
Governments	84 335	368 207
Staff members	1 046 300	447 578
Vendors	255 191	1 332 057
Specialized agencies	-	41 267
Other United Nations agencies	11 073 070	5 379 056
Other	33 273	101 386
Total	**12 492 169**	**7 669 551**

(c) Deferred charges. The totals below provide a comparison of the amounts shown in statement IV as deferred charges, as at 31 December 2003 and 2001 (in United States dollars):

	2003	*2001*
Education grant advances	338 506	516 222
Commitments against future years	285 611	17 787
Other	63 235	24 179
Total	**687 352**	**558 188**

Note 6
Inter-fund balances

Inter-fund balances reflect transactions between the Environment Fund, trust funds, other special accounts, the United Nations General Fund and other United Nations funds which are normally settled periodically. The following table is a breakdown of the inter-fund balances (in United States dollars):

	2003	*2001*
Inter-fund balances receivable		
Environment Fund (statement IV)	21 291 368	11 379 531
General Trust Funds (statement V)	220 772	4 341 362
Technical Cooperation Trust Funds (statement VII)	136 916	3 522 909
Junior Professional Officers Programme (statement VIII)	3 452	1 010 635
Sasakawa Environment Prize (statement IX)	86	-
Special account for programme support costs (statement X)	-	2 510 042
Earmarked contributions (statement XI)	1 856 527	1 622 515
Non-convertible currency counterpart contributions — Mediterranean (statement XII)	216 305	548 183
Non-convertible currency counterpart contributions — Caribbean (statement XIII)	-	73 624
Revolving Fund (Information) (statement XIV)	216 977	171 699
Subtotal	**22 942 403**	**25 180 500**
Inter-fund balances payable		
General trust funds (statement V)	7 420 816	14 566 611
Technical Cooperation Trust Funds (statement VII)	23 510 252	13 220 554
Junior Professional Officers Programme (statement VIII)	264 324	341 216
Sasakawa Environment Prize (statement IX)	-	80 478
Special account for programme support (statement X)	106 717	-
Earmarked Contributions (statement XI)	463 333	194 776
Non-convertible currency counterpart contributions — Caribbean (statement XIII)	41 064	-
	31 806 506	**28 403 635**
Net inter-fund payable	**(7 864 103)**	**(3 223 135)**
The net inter-fund payable is due to/from		
Multilateral Fund (statement VI)	(7 276 955)	273 685
United Nations Office at Nairobi	(743 508)	(1 276 427)
UN-Habitat	2 856 198	(2 060 449)
United Nations General Fund	(2 699 837)	(159 944)
	(7 864 103)	**(3 223 135)**

Note 7
Non-expendable property

In accordance with United Nations accounting policies, non-expendable property is not the fixed assets of the Organization but is charged against the current appropriations acquired. The following table shows the value of non-expendable property (in United States dollars):

	UNEP headquarters	*UNEP projects*	*UNEP regional and outposted offices*	*Total 2003*	*Total 2001*
Opening balance	9 178 747	1 370 237	3 529 026	14 078 010	11 245 993
Additions	1 032 767	422 187	433 871	1 888 825	2 940 348
Disposals	-	(196 966)	(194)	(197 160)	(108 331)
Adjustments	-	86 607	-	86 607	-
Ending balance	**10 211 514**	**1 682 065**	**3 962 703**	**15 856 282**	**14 078 010**

Note 8
Reserves and fund balances

(a) The cumulative surplus account of the United Nations Environment Programme represents savings in the liquidation of obligations for prior periods, contributions from Member States and other designated income.

(b) The excess/(shortfall) of income over expenditure in the Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer amounting to $1,833,204 is covered by a drawdown from the fund balance to cover part of the approved programme budget, in accordance with decision XI/21, paragraphs 5 and 6, decision XIII/30, paragraph 5, and decision XIV/41, paragraphs 6 and 7, of the Meetings of the Parties to the Montreal Protocol.

Note 9
Prior-period adjustments

The totals below provide a comparison of the amounts shown in statement IV as prior-period adjustments, as at 31 December 2003 and 2001:

	2003	*2001*
Adjustment to prior-period pledges	(94 565)	(429 269)
Write-off	1 709	1 658
Prior-period charges	378 202	406 013
Others	157 454	21 989
	442 799	**390**